

Charity number: 1160103

Brighton Table Tennis Club

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2022

Brighton Table Tennis Club

Contents

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 20

Brighton Table Tennis Club

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2022.

Trustees

Linda Beanlands
Peter Castleton
Bill Randall, Chair (appointed 15 September 2021)
Liz Fletcher
Harry McCarney (resigned April 2021)
Steve Marshall
Tony Tregear, Chair (resigned 15 September 2021)
Caleb Yule

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 2022

Trustees' report For the year ended 31 March 2022

The Trustees present their annual report together with the financial statements of the charity for the year to 31 March 2022.

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

Over the past 12 months, Brighton Table Tennis Club has worked closely with players, the community and local organisations which share the club's values to emerge out of the pandemic and focus on supporting those who most need us. At the start of the year, we were delivering our core sessions and gradually grew numbers as more people were allowed to come to the indoor sessions and restrictions were lifted. We have had to operate a waiting list for some of our most popular sessions, and have prioritised offering spaces to those who would most benefit, focusing on social value as a priority. The outdoor coached sessions at the Level we started when we were unable to meet and play inside have proved so popular, we have continued to run these and have coaches and volunteers there on most week days when weather permits.

BTTC was excited to recruit Will Bayley to the coaching team this year. Paralympic Gold and Silver medallist, Will is training for the Paris 2024 Olympics while making an amazing commitment to the club and inspiring players of all ages and abilities. Will regularly coaches a variety of sessions at the club and has helped spearhead our efforts to work with more people with physical disabilities. Thanks to funding from the Peter Harrison Foundation, we have been expanding our reach. We've established a great relationship with the Sussex Rehab Centre which we were introduced to by one of our Occupational Therapist placements which we started. He is also working very closely with Bly Twomey, a very talented young player we met at one of the holiday camps we run. The coaching, advice and mentoring Will can give Bly is proving to be hugely valuable.

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2022

Digna Baynes has been playing at BTTC for many years and is a keen volunteer at The Level. Digna has always been very open with us about how playing table tennis has helped her enormously with managing Parkinson's disease. This year Digna flew to Berlin to play in the Parkinson's World Championships where she won bronze. She also plays regularly in a new session we introduced this year – SuperTonicTT. This session is for players living with long-term health conditions – we see this as an opportunity for people to play in a supportive environment and benefit from exercise as well as the social aspect.

2021 was our second year of delivery of holiday activity camps, but this year we were able to access Holiday activities and food programme funding. The funding, inspired by Marcus Rashford, is aimed at providing food and activities to children during the school holidays. The funding is perfectly suited to the sessions we deliver and fund not only multi activity sessions for children with and without special educational needs at Moulsecoomb Primary School but also table tennis camps at BTTC. We were delighted to work with VYD, Nam Yang Martial Arts, Bevendean Gymnastics Club, Amazonas Arts, Sustrans, Moulsecoomb Forest Garden and the Real Junk Food Project and The Bevy who both supplied food for the participants. We had fantastic feedback from parents and carers with 100% saying that they would send their children along to the camps again.

Working with our friends and neighbours we have worked to improve the patch of land opposite the club to make it into a community garden to be enjoyed by all. Thanks to funding from our local Co-op, we've been able to dig borders and plant shrubs and trees. We have garden furniture too so people can enjoy sitting out in good weather. The garden is maintained by local volunteers and there's scope to do more.

Building on our work in 2020 on the Building a Grass Roots Community courses, this year we introduced Playing for Success. This was designed for young people through playing table tennis to build life and personal skills. With funding from the Fonthill Foundation we were able to build the course and then deliver it to four groups of young people. Since then, we've adapted the course to deliver it to adults and particularly in prisons.

Working in partnership with our landlords the Catholic Parish of East Brighton, the Real Junk Food Project Brighton and Voices in Exile we've been busy fundraising for the refurbishment of the Fitzherbert Community Hub. Once we reached our ambitious target, we were able to appoint local contractors to undertake the transformation of the old parish hall into a resource for the community, focusing around a café run by the Real Junk Food Project. There will be a link corridor between the club and the café and we are very excited that affordable food will be available to our players every week day.

AllStars TT gained ground and at the start of the year we held an event at the Open Market where we set up 20 tables and people dropped in to play hundreds of games over the day. We upgraded our IT systems to ensure that the logging of games was more scalable and we could better report back to people on their performance. Numbers continue to grow and we remain indebted to the parkrun team for their help, advice and enthusiasm for the project, with a particular thank you to Tom Williams for all the time he has so kindly given us.

In September, we launched the Brighton Table Tennis Club League. Consisting of four divisions we set up a simplified system for people to play and compete within the club. This has proved to be hugely successful and popular and we now have 7 busy divisions running across different nights of the week.

While our prison work was suspended due to extended Covid lockdowns we have expanded our work with refugees, running weekly sessions with people from three hotels in Hove. We pick up people who want to play, bring them to the club where they play and also have lunch. We have continued our close working relationship with the UASC and social work teams. In particular, Sarah Berliner from Ethnic Minority Achievement Service (EMAS) has enabled any children to access activities at the club and to come along to the HAF camps.

Finally, in July 2021 we rebranded the club. Working with Baxter and Bailey, a local branding and design agency with strong links to the club, we were able to launch our new look, including a new and improved website and logo.

In summary, once again it has been a very busy year for the club and as ever, we look forward to an exciting year ahead.

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2022

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 generated an overall surplus for the year of £12,091 (2021: a deficit of £42,889). Of the surplus for the year £3,739 of this related to unrestricted activities (2021: a deficit of £41,849 related to unrestricted activities)

Total funds of the charity at the year-end were £122,199 (2021: £110,108); this is represented by unrestricted funds of £5,408 (2021: £1,669) and restricted reserves of £116,791 (2021: £108,439).

The charity was able to emerge from the COVID period and re-energise post lockdown because of the ongoing financial support from both club members and funding organisations, many of whom were able to extend the grant timetables. The charity entered the financial year having utilised almost all of its unrestricted reserves but with player numbers back to pre-COVID levels and the community eager to use the charity's resources new grant funding was secured for the year to strengthen the charity's financial position.

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 2022 was £5,408 (2021: £1,669). In common with many other charitable organisations COVID has significantly impacted on the reserves policy and so it is a case of rebuilding reserves, which has started with this year's surplus.

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.

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2022

Trustees must retire from office after a term of three years with the exception of the Chair. They may seek re-election if they wish for a maximum of nine years in total. The Chair, one of the founding Trustees who were appointed for 4 years, may serve for a maximum of ten years if re-elected. Re-election is at the discretion of the board. Any vacancies are filled or new appointments made by the charity trustees.

Plans for future periods

a. Future developments

AllStars TT

This will be an important focus for us over the year to work towards development of an app which will mean players can log their matches and see in real time where they are on the leader boards and what they need to do to achieve their next milestone. With the introduction of the app, we believe that there will be an exponential growth in the numbers of people joining AllStars. As there are no barriers to entry – there are no rules about the size of the table, or the equipment you use, it is accessible to anyone, anywhere in the world and we would love to see this become a worldwide table tennis movement, with more people being active and enjoying the physical and social benefits of playing.

The Fitzherbert Community Centre

We are looking forward to the completion of the refurbishment and opening of the Fitzherbert Community Centre ("FCH") this year. The opening of the café comes at a much-needed time as the impact of the rapidly rising cost of living really takes hold and many people are looking for food and warmth in their community. The FCH will offer a great space for our players to eat and meet during the day as well as members of the community we don't yet know. We also plan to use the FCH during the holidays so we can expand our BTTC camp offering to include cooking with the Real Junk Food Project Brighton as well as other activities in the space. There are so many opportunities this new space offers.

BTTC League

We are looking to grow and expand the league to seven divisions and maybe more based on demand. The league is more popular than we expected, probably because of the speed and simplicity of the concept and complete lack of bureaucracy for participants.

Schools

Delivery in schools will continue to be a cornerstone of our delivery. We are looking forward to working more closely with Queen's Park Primary School and St Bartholomew's Primary School as well as continuing our relationships with primary and secondary schools and colleges across the city.

Refugees

We will be working and supporting Ukrainian refugees over the coming year as well as refugees from other countries. Our approach is, as always, to encourage people to fit into the club and meet and mix with other players, therefore we don't have a session for refugees however we are aware that some may need extra support to make them feel comfortable and we always go out of our way to make every player feel welcome and wanted.

Prisons

We are looking forward to restarting delivery in HMP High Down and Downview. In addition, we want to start sessions for prisoners in HMP Lewes and run not only table tennis sessions but also courses which players can take which the intention is will contribute to making them more employment ready.

Guinness Book of World Records

We have tried once and sadly failed but we are determined this year that Wen Wei Xu will gain the World Record for most consecutive opponents in a single rally.

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2022

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.

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:

23 JANUARY 2023

Brighton Table Tennis Club

Statement of financial activities For the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	53,599	240,893	294,492	219,185
Charitable activities	3	<u>108,098</u>	<u>5,660</u>	<u>113,758</u>	<u>60,806</u>
Total income		<u>161,697</u>	<u>246,553</u>	<u>408,250</u>	<u>279,991</u>
Expenditure on:					
Raising funds	4	10,295	1,550	11,845	11,984
Charitable activities	5	<u>146,096</u>	<u>238,218</u>	<u>384,314</u>	<u>310,896</u>
Total expenditure		<u>156,391</u>	<u>239,768</u>	<u>396,159</u>	<u>322,880</u>
Transfers between Funds	15	<u>(1,567)</u>	<u>1,567</u>	<u>-</u>	<u>-</u>
Net income before other recognised gains and losses		<u>3,739</u>	<u>8,352</u>	<u>12,091</u>	<u>(42,889)</u>
Net movement in funds		<u>3,739</u>	<u>8,352</u>	<u>12,091</u>	<u>(42,889)</u>
Reconciliation of funds:					
Total funds brought forward		<u>1,669</u>	<u>108,439</u>	<u>110,108</u>	<u>152,997</u>
Total funds carried forward		<u><u>5,408</u></u>	<u><u>116,791</u></u>	<u><u>122,199</u></u>	<u><u>110,108</u></u>

The notes on pages 10 to 20 form part of these financial statements.

Brighton Table Tennis Club

Balance sheet As at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	12		79,635		71,385
Current assets					
Stock		7,661		3,776	
Debtors	13	21,441		12,007	
Cash at bank and in hand		<u>69,055</u>		<u>42,039</u>	
		88,157		57,822	
Creditors: amounts falling due within one year	14	<u>(45,593)</u>		<u>(19,099)</u>	
Net current assets			<u>42,564</u>		<u>37,723</u>
Net assets			<u>122,199</u>		<u>110,108</u>
Charity Funds					
Restricted funds	15		116,791		108,439
Unrestricted funds	15		<u>5,408</u>		<u>1,669</u>
Total funds			<u>122,199</u>		<u>110,108</u>

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

B Randall

B Randall – Chair

Date: 28 JANUARY 2023

The notes on pages 10 to 20 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 March 2022**

1. Accounting policies

1.1 Basis of preparation of financial statements

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 on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Brighton Table Tennis Club constitutes a public benefit entity as defined by FRS 102.

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

1.2 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.

1.3 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.

1.4 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
Plant and equipment	-	17% Straight line
Fixtures and Fittings	-	33% Straight line

**Notes to the financial statements
For the year ended 31 March 2022**

1.5 Stock

Stock held, which comprises goods purchased for resale, is stated at the lower of cost and net realisable value and excludes donated goods. Any provision for obsolete stock is recognised in the Statement of Financial Activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount.

1.7 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.

1.8 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.

1.9 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.

1.10 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.

1.11 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 2022

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	14,836	1,650	16,486	49,508
Grants	38,763	239,243	278,006	169,677
Total donations and legacies	<u>53,599</u>	<u>240,893</u>	<u>294,492</u>	<u>219,185</u>
Total 2021	<u>22,228</u>	<u>196,957</u>	<u>219,185</u>	

3. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Provision of table tennis coaching and facilities	<u>108,098</u>	<u>5,660</u>	<u>113,758</u>	<u>60,806</u>
Total 2021	<u>60,506</u>	<u>300</u>	<u>60,806</u>	

4. Costs of raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Advertising and Marketing	10,296	1,550	11,845	11,984
	<u>10,296</u>	<u>1,550</u>	<u>11,845</u>	<u>11,984</u>
Total 2021	<u>9,256</u>	<u>2,728</u>	<u>11,984</u>	

5. Expenditure on charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Direct costs - note 6	91,825	180,261	272,086	218,180
Support costs - note 7	52,621	57,957	110,578	91,176
Governance costs - note 8	1,650	-	1,650	1,540
Total	<u>146,096</u>	<u>238,218</u>	<u>384,314</u>	<u>310,896</u>
Total 2021	<u>111,589</u>	<u>199,307</u>	<u>310,896</u>	

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2022

6. Direct costs

	Provision of table tennis coaching and facilities £	Food Hub	Total 2022 £	Total 2021 £
Coaching	108,066	-	108,066	76,231
Equipment	5,858	-	5,858	10,328
Administration	10,796	-	10,796	23,915
Rent	23,560	-	23,560	11,072
Competition Fees	3,607	-	3,607	9
Subscriptions	699	-	699	751
Transport and Travel	21,559	-	21,559	4,014
Balls and Kit	18,742	-	18,742	10,517
Cooke and Deaton Summer School	4,537	-	4,537	-
Wages and salaries	56,260	-	56,260	40,000
National insurance	1,545	-	1,545	308
Pension cost	1,670	-	1,670	1,200
Depreciation	10,411	-	10,411	10,412
Food Hub purchases	-	4,776	4,776	29,423
	267,310	4,776	272,086	218,180
Total 2021	188,757	29,423	188,757	

7. Support costs

	Provision of table tennis coaching and facilities £	Total 2022 £	Total 2021 £
Monitoring and Evaluation	51,321	51,321	42,766
Bad debts	16	16	102
Staff Training	6,051	6,051	3,206
Repairs	3,228	3,228	625
General Expenses	10,383	10,383	9,811
Cleaning	19,128	19,128	17,698
Insurance	1,091	1,091	585
Printing, Stationery and ICT	9,718	9,718	4,886
Telephone	1,020	1,020	1,795
Garden Costs	6,471	6,471	-
Legal Expenses	165	165	8,106
Bank fees	1,470	1,470	1,189
Depreciation	516	516	407
	110,578	110,578	91,176
Total 2021	91,176	91,176	

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2022

8. Governance costs

During the year ended 31 March 2022, the charity incurred the following Governance costs:

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Independent Examination fees	1,650	-	1,650	1,540
	<u>1,650</u>	<u>-</u>	<u>1,650</u>	<u>1,540</u>

9. Net income

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	<u>10,927</u>	<u>10,819</u>

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

10. Examiner's remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,650 (2021 - £1,540).

11. Staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	56,260	40,000
Social security costs	1,545	308
Other pension costs	1,670	1,200
	<u>59,475</u>	<u>41,508</u>

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

	2022 No.	2021 No.
Staff	2	1

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

The Charity considers its key management personnel to be the Trustees, the founder director Tim Holtam and the operations manager Sarah Cope. The total remuneration amounted to £45,105 (2021 - £41,508).

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2022

12. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Plant & equipment £	Fixtures & Fittings £	Computer equipment £	Total £
Cost						
At 1 April 2021	111,355	4,500	-	-	1,918	117,773
Additions	4,160	-	5,840	5,798	3,389	19,177
Disposals	-	-	-	-	-	-
At 31 March 2022	<u>115,505</u>	<u>4,500</u>	<u>5,840</u>	<u>5,798</u>	<u>5,307</u>	<u>136,950</u>
Depreciation						
At 1 April 2021	42,341	2,345	-	-	1,702	46,388
Charge for the year	9,667	1,125	-	-	136	10,927
On disposals	-	-	-	-	-	-
At 31 March 2022	<u>52,008</u>	<u>3,470</u>	<u>-</u>	<u>-</u>	<u>1,837</u>	<u>57,315</u>
Net book value						
At 31 March 2022	<u>63,497</u>	<u>1,030</u>	<u>5,840</u>	<u>5,798</u>	<u>3,470</u>	<u>79,635</u>
At 31 March 2021	<u>69,014</u>	<u>2,155</u>	<u>-</u>	<u>-</u>	<u>216</u>	<u>71,385</u>

13. Debtors

	2022 £	2021 £
Trade debtors	10,340	1,986
Prepayments and accrued income	10,101	10,021
Grants Receivable	-	-
	<u>21,441</u>	<u>12,007</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	23,449	9,073
Other taxation and social security	1,617	1,153
Other creditors	404	267
Accruals and deferred income	20,123	8,606
	<u>45,593</u>	<u>19,099</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2022

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds - all funds	<u>1,669</u>	<u>161,697</u>	<u>(166,391)</u>	<u>(1,667)</u>	<u>5,408</u>
Restricted funds					
English Table Tennis Association	65,969	-	(9,287)	-	56,682
Sport England Integration Project	(20,830)	75,000	(54,328)	158	-
Sport England Diversity in the Workforce	(1,004)	10,000	(9,250)	254	-
BBC Children in Need	-	31,539	(9,649)	-	21,890
Food Hub Distribution	4,340	550	(5,098)	208	-
BHCC Communities Fund	4,775	1,348	(6,116)	(7)	-
Co-op Community Fund	1,991	3,873	(6,580)	716	-
Chalk Hill Trust	-	2,000	(96)	-	1,904
Churchill Foundation	-	9,900	(2,302)	-	7,598
Fonthill Foundation	4,800	7,095	(7,246)	-	4,649
HAF Camp Funding	-	42,853	(43,023)	170	-
Enjoolata	-	9,990	(8,211)	-	1,779
Hangleton & Knoll Project	2,400	3,830	(6,218)	(12)	-
Hyde Foundation	-	5,275	-	-	5,275
Sussex Crisis Fund	-	5,000	(4,995)	(5)	-
Peter Harrison	9,200	-	(9,464)	-	(264)
Johnnie Johnson	1,018	-	(1,022)	4	-
Starr Trust	1,179	3,300	(3,786)	-	693
Tampon Tax	80	-	(80)	-	-
Tudor Trust	17,738	35,000	(36,153)	-	16,585
People's Postcode Lottery	16,783	-	(16,864)	81	-
	<u>108,439</u>	<u>246,553</u>	<u>(239,768)</u>	<u>1,567</u>	<u>116,791</u>
Total of funds	<u>110,108</u>	<u>408,250</u>	<u>(396,159)</u>	<u>-</u>	<u>122,199</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.

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.

Youth Investment Fund administered by BBC Children in Need – to create, expand and improve local youth facilities to drive positive outcomes for young people; the cost of the equipment purchased has been capitalised and is depreciated over the useful lives of the assets.

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 Table Tennis Club

Notes to the financial statements For the year ended 31 March 2022

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.

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

Chalk Hill Trust - Funding towards three volunteers attaining their D1 driving licence so that they could drive BTTC's minibus

Churchill Foundation - funding towards engaging more refugees at BTTC

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

HAF Camp Funding - to provide holiday activities and food for children who are in receipt of free school meals.

Enjoolata - to provide funding for after school sessions for local primary schools.

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

Hyde Foundation - to deliver coached table tennis sessions at The Level and the Open Market

Sussex Crisis Fund - funding towards sessions in HMP Lewes

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.

Starr 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 to cover running costs over three years.

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

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2022

Statement of funds – prior 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
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>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2022

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	5,867	73,768	79,635
Current assets	10,773	77,384	88,157
Creditors due within one year	(11,232)	(34,361)	(45,593)
	<u>5,408</u>	<u>116,791</u>	<u>122,199</u>

Analysis of net assets between funds - prior year

	Unrestricted	Restricted	Total
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>

17. 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 £1,670 (2021 - £1,200). Contributions totalling £404 (2021 - £267) were payable to the fund at the balance sheet date and are included in creditors.

18. Operating lease commitments

At 31 March 2022 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2022 £	2021 £
Amounts payable:		
Within 1 year	16,000	16,000
Between 1 and 5 years	64,000	64,000
After more than 5 years	<u>16,000</u>	<u>32,000</u>
Total	<u>96,000</u>	<u>112,000</u>

During the year £16,000 was recognised as an expense (2021: £9,200).

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2022

19. Related party transactions

One of the Trustees, Caleb Yule, provided video and film production services during the year at a value of £10,500 (2021 – £7,850).

Brighton Table Tennis Club
1160103

Brighton Table Tennis Club
The Fitzherbert Centre
36 Upper Bedford Street
Brighton
BN2 1JP

Kreston Reeves LLP
Chartered Accountants
Plus X Innovation Hub
Lewes Road
Brighton
BN2 4GL

Dear Sirs

This letter is furnished at your request in connection with your independent examination of the financial statements of the charity for the period ended 31 March 2022 for the purposes enabling you to issue your report to the trustees required by the Charities Act 2011 in respect of the charity's accounting records and preparation of the financial statements.

We recognise that our representations concerning the matters referred to below are significant in enabling you to issue your independent examiner's report.

In particular, we have carefully considered the impact of the COVID-19 pandemic and the UK's exit from the European Union ('Brexit'), on the charity's business and its financial statements.

We have fulfilled our responsibilities as trustees of the charity, as set out in your terms of engagement dated 18 March 2020, under the Charities Act 2011 for preparing financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice, which give a true and fair view of the financial position of the charity as of the period end and of the results of operations for the period then ended and for making accurate representations to you.

The financial statements have been prepared in accordance with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed, and in accordance with United Kingdom Generally Accepted Accounting Practice, including Accounting and Reporting by Charities: 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 (FRS102)* ("the SORP"), including all subsequent Update Bulletins issued that apply to the period under review .

Audit exemption

We confirm that the charity is entitled to the exemptions from an audit of the financial statements as set out in the Charities Act 2011 in that:-

- The incoming resources of the charity did not exceed £1 million; or
- The incoming resources of the charity did not exceed £250,000 and the charity's gross assets did not exceed £3.26million; or
- The incoming resources of the charity and its group did not exceed £1 million, after eliminating intra group transactions and consolidation adjustments; and

An audit of the financial statements is not required by the charity's governing documents.

Fraud

We acknowledge our responsibility for the design, implementation and maintenance of a system of internal control in order to prevent and detect fraud.

We have assessed the risk that the financial statements may be materially misstated as a result of fraud and it is our opinion that any such risk is minimal.

We are not aware of any irregularities involving management or employees who have a significant role with regards to the internal control system or that could have a material effect on the financial statements.

We are not aware of any fraud or suspected fraud of any kind communicated by current or former employees, analysts, regulators or any others.

We are not aware of matters related to fraudulent activity or other non-compliance with law or regulation arising since the beginning of the period which have been communicated to the Charity Commission.

Provision of information

We have made available to your representatives all significant financial records and related data. We have provided to you all other information requested and given unrestricted access to persons within the charity from whom you have deemed it necessary to obtain information. All other records and related information, including minutes of all management meetings, have been made available to you.

Accounting records

All financial transactions of the charity have been properly reflected in the accounting records in accordance with the requirements of the Charities Act 2011 and have been properly reflected in the financial statements.

Accounting estimates

We confirm that the methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework. We confirm that we have informed you of all such significant assumptions.

Minutes and Contracts

The minute books presented to you contain complete and authentic minutes of all meetings of the charity's trustees held since the beginning of the period under review.

We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance.

None of the trustees had at any time in the period an interest in any contract with the charity except as disclosed in the notes to the financial statements.

Law and Regulations

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal and regulatory framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to yourselves and disclosed in the financial statements.

We confirm that we have reviewed the guidance "How to report a serious incident in your charity" published by the Charity Commission. We also confirm that no Serious Incident Reports have been submitted to the Charity Commission, nor any events considered for submission, during the accounting period or in the period from the balance sheet date to the date of approval of the financial statements.

We are not aware of any instances during the period where the charity has operated outside its charitable objectives as laid down in its governing documents.

We can confirm that our procedures for handling data are compliant with the General Data Protection Regulation and that there have been no events which could result in any penalty being levied by the Information Commissioner's Office which could have a material impact on the financial statements.

Tangible Fixed Assets

The net book amounts at which fixed assets are included in the balance sheet are arrived at:

- After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
- After eliminating the cost and accumulated depreciation relating to items sold or otherwise disposed of.
- After providing for amortisation and impairment at rates sufficient to reduce the net book amounts to their residual value by the time they become no longer economically useful to the charity.

We confirm that all tangible fixed assets included in the financial statements exist at the balance sheet date.

Stocks and Work in Progress

Stock and work in progress shown in the balance sheet, represents all stocks and work in progress owned by the charity wherever situated at the balance sheet date.

The quantities of stock and work in progress were ascertained by a physical count carried out at the balance sheet date.

Stocks and work in progress have been valued at the lower of cost and net realisable value, or on such other basis as required by the SORP. For this purpose, cost represents all expenditure incurred in bringing stock and work in progress to its condition and location at the accounting date including related overhead expenditure based on a normal level of activity.

Full provision has been made in the accounts for all liabilities at the balance sheet date in respect of all items included in stock and work in progress. All goods despatched and invoiced to customers (where relevant) at the accounting date have been excluded from stock and work in progress.

We have no plans to abandon product lines or other plans that will result in any excess or obsolete stock that has not already been provided for in the financial statements.

Other Current Assets

We are of the opinion that other current assets have a value on realisation in the ordinary course of operations at least equal to the amounts at which they are stated in the financial statements. In particular adequate provision has been made against all amounts owing to the charity, which are known, or may be expected, to be irrecoverable.

Assets - General

We confirm that the charity has satisfactory title to all assets appearing in the balance sheet and that they are free from any lien or charge unless otherwise stated in the financial statements.

We have no intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Liabilities - General

All known liabilities of the charity at the balance sheet date have been included in the financial statements. Adequate provisions have been made in the financial statements for liabilities, which are known to exist but the amount of which, cannot be accurately determined.

Provision has been made for all grant commitments made by the charity in line with the requirements of the SORP.

We confirm that the club's solicitors have indicated that it is unlikely any liability will arise in relation to the Paul Wayne claim.

Contingent Liabilities

We have disclosed to you all claims in connection with litigation or any other claims of material importance that have been, or are expected to be, received and any such claims have been appropriately accounted for and disclosed in the financial statements.

We have disclosed to you all other contingent liabilities

Taxation

The charity has not undertaken any activities during the year upon which a tax liability arises.

Statement of financial activities

All income of the charity for the period under review has been included in the financial statements.

Except as disclosed in the financial statements the results for the period were not materially affected by:

- transactions of a sort not usually undertaken by the charity.
- circumstances of an exceptional or non-recurring nature.
- charges or credits relating to prior periods.

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

Transactions with trustees and other related parties

Trustees' remuneration

We confirm that no remuneration was paid to trustees during the period under review.

Key management personnel compensation

We confirm that in addition to the trustees of the charity, the following individuals are considered to have formed part of the Key Management of the charity during the accounting period due to their authority and responsibility for planning, directing and controlling the activities of the charity:

- Tim Holtam
- Sarah Cope
- Teresa Bennett
- Nick Kreel

We confirm the accuracy of the disclosure of the Key Management Personnel compensation, which includes all employee benefits paid, payable or provided by the charity or on behalf of the charity in exchange for services rendered to the charity. It also includes any consideration paid on behalf of any parent undertaking of the charity in respect of any goods or services provided to the charity.

Related party transactions

We confirm that we have fully disclosed to you the identity of all of the charity's related parties.

You have been provided with details of all transactions between the charity and its related parties that have arisen during the accounting period and we confirm that the disclosure made in the financial statements of these transactions is complete and accurate.

Capital Commitments

The financial statements make full disclosure of all outstanding amounts contracted for at the balance sheet date in respect of capital expenditure.

Post Balance Sheet Events

Since the balance sheet date no events or transactions have either occurred or are pending which would have a material effect upon the financial statements at that date, or for the period then ended, or which are of such significance in relation to the charity's affairs as to require disclosure in the financial statements.

Financial Facilities

Since the balance sheet date adequate financial facilities have continued to be available to the charity and we have no reason to believe that such facilities will be withdrawn within the next twelve months.

Review of going concern basis

We confirm that we have considered the charity's future operations, working capital requirements and cashflows and we feel that the going concern basis is appropriate for the preparation of the financial statements for the period under review. Our considerations have covered a period of not less than 12 months from the date of the approval of the financial statements.

Our consideration has included a thorough assessment of the charity's ability to continue trading as a going concern in light of the COVID-19 pandemic and the global economic uncertainty it has caused, and of Brexit and the end of the Brexit transition period. We have taken appropriate measures, as far as possible based on the information currently available to us, to safeguard the current and future operations of the charity.

In making this assessment we have prepared revised forecasts, cashflows and our disaster planning includes due consideration of coronavirus contingency measures.

All projected cashflows, management accounts and other information and assumptions used in reaching this conclusion have been made available to you for the purposes of your assignment. We confirm that our plans for future actions required to enable the charity to continue as a going concern are feasible.

There are no material uncertainties of which we are aware that cast doubt on the charity's ability to continue as a going concern.

We are of the opinion that the disclosure on going concern in both the trustees' report and the financial statements is an accurate reflection of the charity's financial position.

Current economic climate – COVID-19 and Brexit

We confirm that we are aware of our responsibility as trustees to consider, as far as possible with the information currently available to us, the full impact of the COVID-19 pandemic and its effect on the global economic climate (together 'COVID-19') and Brexit and the end of the transition period (together 'Brexit'), on all aspects of the charity's financial and narrative reporting.

We confirm that all representations made in this letter include due consideration of these factors. In particular this includes, but is not limited to, the following:

- Appropriate disclosure has been included in the charity's narrative reporting regarding the impact of COVID-19 and Brexit on the charity's performance during the period, our assessment of principal risks and uncertainties and the future activity of the charity;
- We acknowledge our responsibility in the preparation of the financial statements for making appropriate judgments, estimates and assumptions. We have informed you of the judgements and estimates, including those related to COVID-19 and Brexit, that have had the most significant impact on the financial statements;
- The financial statements reflect the conditions which existed at the reporting date,
 - to the extent that the spread of COVID-19 was known and government measures were announced, together with its impact on the local and global economic climate; and
 - to the extent that arrangements and agreements had been announced in respect of the UK leaving the European Union.
 - The effect of material non-adjusting events subsequent to the reporting date has been disclosed in the financial statements;
- We have considered whether the charity's tangible fixed assets have been impaired due to COVID-19 and Brexit. We have also considered whether our estimate of useful economic lives remains appropriate. Our consideration has included a review of the current market value of those assets and their future economic performance;
- We have considered whether the net realisable value of stock and work in progress has been affected by COVID-19 and Brexit. Where required, the carrying value of stock and work in progress has been adjusted at the reporting date;
- At the reporting date, any additional liabilities arising as a result of COVID-19 and Brexit have been recognised. We have specifically considered whether any additional provision is required in respect of:
 - Doubtful debts;
 - Onerous leases and contracts;
 - Redundancy payments.

Approval of Financial Statements

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

The financial statements and the contents of this letter were formally approved by the board at a meeting held on the date shown below.

Yours faithfully



B Randall

for and on behalf of the Board of Trustees

Date: 23 January 2023