

Charity number: 1160103

Brighton Table Tennis Club

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2023

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 2023.

Trustees

Linda Beanlands
Peter Castleton
Bill Randall, Chair
Liz Fletcher
Steve Marshall
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 2023

The Trustees present their annual report together with the financial statements of the charity for the year to 31 March 2023.

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

The defining activities for BTTC over the past 12 months have been the development of an app for AllStars TT and the opening of the Fitzherbert Community Hub (FCH) adjacent to the club by the Catholic Parish of East Brighton, and in particular the new café there which is an amazing resource for our players and the community.

We have been working with an Australian app development agency recommended to us by parkrun and have been busy developing a way for virtually everyone who plays AllStars TT to be able to enter their results quickly on a simple, intuitive app on their smartphones. This will mean that people will be able to track their results in real time. Currently we are dependent on staff and an amazing group of dedicated volunteers who have been entering paper-based results onto a database. This means that there is always a time lag between playing and seeing your current AllStars results. We plan to launch the app next year and are busy building and refining our ideas based on players' everyday experience of playing AllStars at the club and further afield. We are excited that AllStars will help spread the values and ethos of the club to a much wider audience with a focus on mass participation and removing barriers to participation – anyone, anywhere, any table, any time.

The opening of the Fitzherbert Community Hub marked the end to a big project to refurbish the run-down parish hall belonging to the Catholic Parish of East Brighton. Working in partnership with the Parish and the Real Junk Food Project Brighton, we helped raise funds for the work and the result is spectacular. We've created a hugely valuable community space which is open to all. As all food served in the café is available on a donation basis, it means that everyone is welcome, and no one feels any stigma about coming to the café – it is truly egalitarian whilst also making a positive environmental impact by only using surplus food collected from supermarkets and other food producers. We have so far developed a number of initiatives making great use of this new space. We are now working in partnership with the Real Junk Food Project to deliver an after-school club for children in receipt of free school meals from local schools. Children are collected by staff and together

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2023

walk to the club at the end of the school day and get to either play table tennis or help prepare a meal for everyone to enjoy at the end of the session. In both sessions children learn new skills. We invite the children's families to share the meal when they come to collect them. These sessions have been very well received by parents, children and their teachers and sessions oversubscribed. Our intention, if we can secure sufficient funding is to make them available four evenings a week to help those most impacted by the cost of living crisis.

In our efforts to make more people more active, anyone eating at the Fitz, as the café is affectionately called, can join in a table tennis session for free, twice a week. Coaches actively chat to people in the café to encourage them to come through and play. During the summer months there will be a table in the courtyard where anyone is welcome to play, but in a group session we can give people more support and guidance. These sessions have proved immensely popular, and we are delighted to be introducing table tennis to a whole new group of people.

We have been organising holiday camps for children since summer 2020 with a focus on children with SEND. This year we will be able to deliver a whole summer programme as we can now use the FCH alongside delivery in the club and multi-sport activities at Moulsecomb Primary School to expand the programme. We have been able to deliver this for the first time at Easter this year.

Our prisons programme was fully up and running this year and we have been delivering in three prisons, HMP High Down, HMP Downview and HMP Lewes. We also restarted delivery in Mill View Psychiatric Hospital after a short break and are delivering on two wards.

BTTC took part in the Senior British League fielding two teams. We have been nurturing young talent too in Ryan Goodier and Bly Twomey, two exceptionally talented young people who competing nationally and soon, internationally we hope.

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 surplus of £57,313 (2022: £12,091) with £15,416 of this on unrestricted activities (2022: a deficit of £3,739 on unrestricted activities).

Total funds of the charity at the year-end were £179,512 (2022: £122,199); this is represented by unrestricted funds of £19,467 (2022: £5,408) and restricted funds of £160,045 (2022: £116,791).

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 2023 was £19,467 (2021: £5,408). COVID significantly reduced the club's unrestricted funds. The improved financial performance post COVID in this year has resulted in an increase in unrestricted reserves and closer to the three months target level.

Brighton Table Tennis Club

Trustees' report (continued) For the year ended 31 March 2023

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 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

In the year ahead our ambitions are:

To launch the new AllStars app, first at the club to fully test it and once we are happy it will be rolled out by word of mouth across the county and beyond.

We would like to win the SBL with a BTTC team and inspire the next generation of table tennis players training at the club.

Develop para table tennis at BTTC and work towards becoming a centre of excellence.

Develop a second venue – Brighton Table Tennis Club Moulsecoomb at a venue in Student Roost offered to us by the Catholic Parish of East Brighton.

Deliver AllStars across the prison estate. Table tennis is unique in men's prisons being available for prisoners to play on the wings. AllStars will provide a focus for playing and we hope to encourage more people to play more often.

Support Bly and Ryan to compete internationally and achieve their table tennis playing potential.

Continue working with the Brighton Table Tennis Club community to encourage people from all walks of life to play and be part of this club.

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 2023

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: 31 JANUARY 2023

Brighton Table Tennis Club

Independent examiner's report For the year ended 31 March 2023

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 2023.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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: 31/1/2024

Kreston Reeves
Brighton

Brighton Table Tennis Club

Statement of financial activities For the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	138,601	219,216	357,817	294,492
Charitable activities	3	<u>132,409</u>	<u>1,010</u>	<u>133,419</u>	<u>113,758</u>
Total income		<u>271,010</u>	<u>220,226</u>	<u>491,236</u>	<u>408,250</u>
Expenditure on:					
Raising funds	4	11,341	942	12,283	11,845
Charitable activities	5	<u>245,611</u>	<u>176,029</u>	<u>421,640</u>	<u>384,314</u>
Total expenditure		<u>256,952</u>	<u>176,971</u>	<u>433,923</u>	<u>396,159</u>
Transfers between Funds		-	-	-	-
Net income before other recognised gains and losses		14,058	43,255	57,313	12,091
Net movement in funds		14,058	43,255	57,313	12,091
Reconciliation of funds:					
Total funds brought forward		<u>5,408</u>	<u>116,791</u>	<u>122,199</u>	<u>110,108</u>
Total funds carried forward		<u>19,466</u>	<u>160,046</u>	<u>179,512</u>	<u>122,199</u>

The notes on pages 9 to 18 form part of these financial statements.

Brighton Table Tennis Club

Balance sheet As at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	12		65,694		79,635
Current assets					
Stock		3,121		7,661	
Debtors	13	38,166		21,441	
Cash at bank and in hand		<u>105,453</u>		<u>59,055</u>	
		146,740		88,157	
Creditors: amounts falling due within one year	14	<u>(32,922)</u>		<u>(45,593)</u>	
Net current assets			<u>113,818</u>		<u>42,564</u>
Net assets			<u><u>179,512</u></u>		<u><u>122,199</u></u>
Charity Funds					
Restricted funds	15		160,046		116,791
Unrestricted funds	15		<u>19,466</u>		<u>5,408</u>
Total funds			<u><u>179,512</u></u>		<u><u>122,199</u></u>

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


B Randall – Chair

Date: 31 JANUARY 2023

The notes on pages 9 to 18 form part of these financial statements.

Notes to the financial statements
For the year ended 31 March 2023

1. Accounting policies

1.1 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 Companies Act 2006.

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.

The Zen Trust 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.

The accounts have been prepared in Sterling and are rounded to the nearest £1

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
Fixtures and fittings	-	33 % Straight line

Notes to the financial statements
For the year ended 31 March 2023

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.

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 2023

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	27,995	-	27,995	16,486
Grants	110,606	219,216	329,822	278,006
	<u>138,601</u>	<u>219,216</u>	<u>357,817</u>	<u>294,492</u>
Total donations and legacies				
Total 2022	<u>53,599</u>	<u>240,893</u>	<u>294,492</u>	

3. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Provision of table tennis coaching and facilities	<u>132,409</u>	<u>1,010</u>	<u>133,419</u>	113,758
Total 2022	<u>108,098</u>	<u>5,660</u>	<u>113,758</u>	

4. Costs of raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Advertising and Marketing	11,341	942	12,283	11,845
	<u>11,341</u>	<u>942</u>	<u>12,283</u>	<u>11,845</u>
Total 2022	<u>10,295</u>	<u>1,550</u>	<u>11,845</u>	

5. Expenditure on charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Direct costs - note 6	157,433	155,746	313,180	272,086
Support costs - note 7	86,378	20,283	106,661	110,578
Governance costs - note 8	1,800	-	1,800	1,650
Total	<u>245,611</u>	<u>176,029</u>	<u>421,640</u>	<u>384,314</u>
Total 2022	<u>146,096</u>	<u>238,218</u>	<u>384,314</u>	

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2023

6. Direct costs

	Provision of table tennis coaching and facilities £	Total 2023 £	Total 2022 £
Coaching	127,247	127,247	108,066
Equipment	3,196	3,196	5,858
Administration	8,734	8,734	10,796
Rent	16,360	16,360	23,560
Competition Fees	10,594	10,594	3,607
Subscriptions	1,920	1,920	699
Transport and Travel	36,370	36,370	21,559
Balls and Kit	16,331	16,331	18,742
Cooke and Deaton Summer School	6,758	6,758	4,537
Wages and salaries	68,727	68,727	56,260
National insurance	2,001	2,001	1,545
Pension cost	1,971	1,971	1,670
Depreciation	12,971	12,971	10,411
	<u>313,180</u>	<u>313,180</u>	<u>267,310</u>
Total 2022		<u>267,310</u>	<u>267,310</u>

7. Support costs

	Provision of table tennis coaching and facilities £	Total 2023 £	Total 2022 £
Monitoring and Evaluation	48,315	48,315	51,321
Bad debts	146	146	16
Staff Training	3,327	3,327	6,051
Repairs	7,385	7,385	3,228
General Expenses	6,640	6,640	10,383
Cleaning	19,849	19,849	19,128
Insurance	1,105	1,105	1,091
Printing, Stationery and ICT	14,969	14,969	9,718
Telephone	1,189	1,189	1,020
Food Hub Purchases	(208)	(208)	4,776
Garden Costs	8	8	6,471
Legal Expenses	-	-	165
Bank fees	1,747	1,747	1,470
Depreciation	2,189	2,189	516
	<u>106,661</u>	<u>106,661</u>	<u>115,354</u>
Total 2022		<u>110,578</u>	<u>110,578</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2023

8. Governance costs

During the year ended 31 March 2023, the charity incurred the following Governance costs:

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Independent Examination fees	1,800	-	1,800	1,650
	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>1,650</u>

9. Net income

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets: - owned by the charity	<u>15,160</u>	<u>10,927</u>

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, one Trustee received reimbursement for expenses incurred of £847 relating to general equipment purchases and subsistence (2022 - £NIL).

10. Examiner's remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,800 (2022 - £1,650).

11. Staff costs

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	68,727	56,260
Social security costs	2,001	1,545
Other pension costs	1,971	1,670
	<u>72,699</u>	<u>59,475</u>

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

	2023 No.	2022 No.
Staff	2	2

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 £53,527 (2022 - £45,105).

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2023

12. Tangible fixed assets

	Short-term leasehold property £	Motor vehicles £	Plant & Machinery £	Fixtures & Fittings £	Computer equipment £	Total £
Cost						
At 1 April 2022	115,505	4,500	5,840	5,798	5,307	136,950
Additions	-	-	1,219	-	-	1,219
Disposals	-	-	-	-	-	-
At 31 March 2023	<u>115,505</u>	<u>4,500</u>	<u>7,059</u>	<u>5,798</u>	<u>5,307</u>	<u>138,169</u>
Depreciation						
At 1 April 2022	52,008	3,470	-	-	1,837	57,315
Charge for the year	10,013	1,030	973	1,933	1,211	15,160
On disposals	-	-	-	-	-	-
At 31 March 2023	<u>62,021</u>	<u>4,500</u>	<u>973</u>	<u>1,933</u>	<u>3,048</u>	<u>72,475</u>
Net book value						
At 31 March 2023	<u>53,484</u>	<u>-</u>	<u>6,086</u>	<u>3,865</u>	<u>2,259</u>	<u>65,694</u>
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>

13. Debtors

	2023 £	2022 £
Trade debtors	32,412	10,340
Prepayments and accrued income	5,754	11,101
	<u>38,166</u>	<u>21,441</u>

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	18,554	23,449
Other taxation and social security	1,923	1,617
Other creditors	460	404
Accruals and deferred income	11,985	20,123
	<u>32,922</u>	<u>45,593</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds - all funds	<u>5,408</u>	<u>271,010</u>	<u>(256,952)</u>	<u>-</u>	<u>19,466</u>
Restricted funds					
Table Tennis England	56,682	-	(9,286)	-	47,396
BBC Children in Need	21,890	-	(3,685)	-	18,205
Active Sussex Together Fund	-	10,000	(7,504)	-	2,496
Chalk Hill Trust	1,904	-	(85)	-	1,819
Churchill Foundation	7,598	-	(7,333)	-	265
Fonthill Foundation	4,649	2,365	(7,014)	-	-
HAF Camp Funding	-	46,169	(42,372)	-	3,797
Enjoolata	1,779	89,378	(31,789)	-	59,368
Fitzherbert Community Hub	-	7,337	(7,337)	-	-
Focus Foundation	-	4,833	(742)	-	4,091
Hyde Foundation	5,275	16,295	(9,322)	-	12,248
Pebble Trust	-	2,970	(1,315)	-	1,655
Peter Harrison	(264)	12,000	(11,736)	-	-
Johnnie Johnson	-	3,936	(1,321)	-	2,615
Starr Trust	693	7,444	(8,124)	-	13
Tudor Trust	16,585	1,482	(24,003)	-	(5,936)
Ukrainian Refugees Community	-	16,017	(4,003)	-	12,014
	<u>116,791</u>	<u>220,226</u>	<u>(176,971)</u>	<u>-</u>	<u>160,046</u>
Total of funds	<u>122,199</u>	<u>491,236</u>	<u>(433,923)</u>	<u>-</u>	<u>179,512</u>

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

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.

Active Sussex Together Fund – for delivery of sessions at HMP Lewes.

Chalk Cliff Trust – funding for volunteers to pass their test to drive the Club's minibus.

Churchill Foundation – toward sessions supporting refugees playing at the Club.

Hyde Foundation - funding towards delivery of coached sessions at The Level and also at the Open Market.

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

Brighton and Hove City Council HAF funding to support delivery of holiday camps for children with SEND and those in receipt of free school meals. Also support for the Ukrainian Refugee Community to take part in sessions at the club.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2023

Enjoolata – funding for after school sessions delivered in partnership between the Club and the Real Junk Food Project Brighton.

Fitzherbert Community Hub - funding for after-school club sessions run with the Real Junk Food Project Brighton.

Focus Foundation – funding for children and young people to play for free at the Club who would otherwise be unable to afford to play.

Pebble Trust – funding to support up and coming young coaches at the Club.

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

Johnnie Johnson – for after-school sessions for targeted children who would most benefit from taking part in activities at the Club.

Starr Trust – supporting talented individual players at the Club.

Tudor Trust – contributing to the Club's core costs.

Statement of funds – prior 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>(156,391)</u>	<u>(1,567)</u>	<u>5,408</u>
Restricted funds					
Table Tennis England	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>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2023

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	3,680	62,014	65,694
Current assets	23,032	123,708	146,740
Creditors due within one year	(7,246)	(25,677)	(32,922)
	<u>19,466</u>	<u>160,046</u>	<u>179,512</u>

Analysis of net assets between funds - prior 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>

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 £1,971 (2022 - £1,670). Contributions totalling £460 (2022 - £404) were payable to the fund at the balance sheet date and are included in creditors.

18. Operating lease commitments

At 31 March 2023 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2023 £	2022 £
Amounts payable:		
Within 1 year	16,000	16,000
Between 1 and 5 years	64,000	64,000
After more than 5 years	-	16,000
Total	<u>80,000</u>	<u>96,000</u>

During the year £16,000 was recognised as an expense (2022: £16,000).

Brighton Table Tennis Club

**Notes to the financial statements
For the year ended 31 March 2023**

19. Related party transactions

One of the Trustees, Caleb Yule, provided video and film production services via his company Stories of Note Limited during the year. The total value of services provided was £16,050 (2022 - £10,500).