

Charity number: 1160103

Brighton Table Tennis Club

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2024

Brighton Table Tennis Club

Contents

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 19

Brighton Table Tennis Club

Trustees' Report For the Year Ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2024.

Trustees

Linda Beanlands (resigned 8 July 2023)
Peter Castleton
Bill Randall, Chair
Liz Fletcher
Steve Marshall
Caleb Yule
Amber Stepney (appointed 31 January 2024)

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, BN2 4GL

Bankers

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

Brighton Table Tennis Club

Trustees' Report For the Year Ended 31 March 2024

The Trustees present their annual report together with the financial statements of the charity for the year to 31 March 2024.

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 a 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

It has been a busy year. The AllStars TT app was completed and launched to the club and into prisons. We have had very positive feedback and plan to launch it into the prison estate but will need to secure funding to do this. AllStars TT is a mass participation table tennis initiative. It is for anyone, anywhere, any table, any time. The idea is to get people being more active, and more connected, playing table tennis with friends, neighbours and their community and having fun. It is important to us that our social values are leveraged through this initiative. It's completely free to take part. People can play on outdoor tables, at clubs or on their kitchen table – there are no restrictions. We would like to launch it countrywide and worldwide after that.

We are well underway with plans to develop the new venue at 1 Moulsecoomb Way in an area designated for community use on the ground flood at Student Roost. We have secured funding for the refurbishment and are working on getting the lease in place to satisfy all parties. As well as a maximum of eight tables, we will have a kitchen so we can feed people who come and play, particularly children who come along to after-school sessions. We are also planning to host regular meals for the community – and encourage them to play some table tennis too.

We hope that the exposure Will and Bly get at the Paralympics will be a boost for para table tennis across the country but in particular for attracting new players to BTTC. British Para Table Tennis wants to make BTTC the first para table tennis hub in the country in recognition of our support for para players. We want to develop this when the new venue in Moulsecoomb opens. With a flat entrance, and no steps inside it's a perfect venue for para sports and in particular for players who use a wheelchair or who have mobility issues. We are also planning to train one of our coaches for para table tennis classification for the south east.

We had great success with our junior squad at competitions across the country – Bly and Ryan both did exceptionally well as did Hamza, Ziad, Marzin, Connor, Meba, Makia, Sienna, Harvey and Saskia. We send young people to Cooke and Deaton training camp and also to the B75 camp in Denmark and Alkmaar in the Netherlands. We would like to focus on supporting those children who play at the club to be able to compete and train with the best by securing funding for them. Congratulations too to players from the SuperTonic TT sessions who competed and won medals in Germany at the Parkinson's World Table Tennis Championships. We have a growing team of players with Parkinson's who play at the highest level.

Brighton Table Tennis Club

Trustees' Report For the Year Ended 31 March 2024

The café at the Fitzherbert Community Hub has been a fantastic success and an incredible resource for the club and the community. The food is so good and affordable to every pocket as it's offered on a donation basis. We run free sessions after lunch twice a week encouraging people who eat at the café to come through and play.

We have continued to run Holiday Activities and Food camps in all of the main holidays for children in receipt of free school meals. We ran sessions at Moulsecroomb Primary School delivering a carousel of activities working with other local groups such as Nam Yang, VYD Football, Sustrans, Bevendean Gymnastics and Oddballs Circus Skills. Sessions were suitable for children with SEND.

Tim won the National Lottery Sport Award in recognition of the inclusivity of BTTC.

Financial review

a. Going concern

In assessing the going concern position the Trustees have considered the financial results of the charity over the 9 months to 31 December 2024 and prepared detailed financial forecasts identifying future funding opportunities and introduced improved cost control measures. Based on this work 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 £37,388 (2023: Surplus of £57,313) with £53,772 of this on unrestricted activities (2023: Surplus of £14,058).

The current year has been financially challenging with inflation and the cost-of-living crisis impacting on the charity's income generation at a time when the club was experiencing success in the national league and preparing for the Paris Paralympics, activities traditionally financed by unrestricted funding rather than restricted funding. This has resulted in the unrestricted cost overrun for the year. The charity has undertaken a detailed review of costs, with an emphasis on the costs of competitions, league membership and travel arrangements and introduced enhanced forecasting and monitoring measures to ensure that costs are kept to a minimum.

The financial performance for the 9 months of 2024-25 shows a significant improvement and the Trustees expect that the full year's results will return a surplus that will eliminate the deficit on unrestricted reserves.

The in year restricted funding shows a shortfall against expenditure but restricted income of £30,113 was received in the prior year as advance funding for planned activities undertaken in the current year. The balance of the excess of restricted expenditure over income received in the current year is covered by income received in 2025.

Total funds of the charity at the year-end were £142,124 (2023: £179,512); this is represented by a deficit in unrestricted funds of £34,306 (2023: Surplus of £19,466) and restricted funds of £176,430 (2023: £160,046).

c. Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds amounting to £33,000 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.

This level of reserves has not been achieved this year with the overspend on unrestricted funds. The Trustees are committed to building and maintaining adequate unrestricted reserves in the coming financial years through improved income generating activities, focused funding applications and enhanced cost control measures.

Brighton Table Tennis Club

Trustees' Report For the Year Ended 31 March 2024

Sessional rates are to be increased from 1 January 2025, additional coaching service contracts are being negotiated with local schools and additional sources of funding are being investigated. The results for 9 months to 31 December 2024 are showing increased income and lower costs and the full year forecast is a surplus which will be used to start rebuilding the unrestricted reserves.

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

We will open our new full time community venue in Moulsecoomb. We have secured funding for this new venture and just need to complete the details of the lease to get the refurbishment underway. The space is being offered to us by our existing landlords in Kemptown, the Diocese of Arundel and Brighton and we are really grateful for their support and recognition of the impact we have on the community.

We have support to make Moulsecoomb not only a community venue but also a para hub for people with physical and learning disabilities to develop their talent. Whether that's finding another champion like Bly, or if your best is returning the ball over the net – we celebrate everyone's achievements equally.

We will have a full timetable of activities at BTTC Moulsecoomb for the whole community to take part in and hope to encourage lots of people to play table tennis either for the first time, or to resurrect a long-lost talent.

Another big date for us will be to support Will Bayley and Bly Twomey to complete in the 2024 Paris Paralympics in September. We plan to take a big group of players and volunteers to support them. We are actively fundraising so that we can take people from the club with us and lots of children to provide very vocal support for our club members.

We will continue to work in Mill View Psychiatric Hospital and in prisons and are very keen that we should roll out AllStars here as it has already proved very popular and we think it would be very powerful to deliver it across the prison estate and in other hospitals.

We will be playing the decider match of the Senior British Premier League at the Brighton Dome this year. It would be amazing to rekindle the days of table tennis at the Corn Exchange when the best in the world competed. It would also be fantastic for the club to win in front of a home crowd too.

We are hoping to be very involved in the Brighton Festival this year. Friend of the Club – Frank Cottrell Boyce is the Guest Director of the 2024 Festival and he is very keen to involve us. An exciting year ahead.

Brighton Table Tennis Club

Trustees' Report For the Year Ended 31 March 2024

We will be playing the decider match of the Senior British Premier League at the Brighton Dome this year. It would be amazing to rekindle the days of table tennis at the Corn Exchange when the best in the world competed. It would also be fantastic for the club to win in front of a home crowd too.

We are hoping to be very involved in the Brighton Festival this year. Friend of the Club – Frank Cottrell Boyce is the Guest Director of the 2024 Festival and he is very keen to involve us. An exciting year ahead.

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

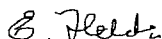
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 on 29 January 2025 and signed on their behalf by:



Liz Fletcher 29 Jan 2025 17:30:50 GMT (UTC +0)

L Fletcher- Chair

Brighton Table Tennis Club

Independent examiner's report For the year ended 31 March 2024

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 2024.

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:

Kreston Reeves LLP

Dated:

30 January 2025

Kreston Reeves LLP
Brighton

Brighton Table Tennis Club

Statement of financial activities For the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	104,659	220,869	325,528	357,817
Charitable activities	4	<u>160,487</u>	<u>-</u>	<u>160,487</u>	<u>133,419</u>
Total income		<u>265,146</u>	<u>220,869</u>	<u>486,015</u>	<u>491,236</u>
Expenditure on:					
Raising funds	5	6,728	549	7,277	12,283
Charitable activities	6	<u>306,254</u>	<u>209,872</u>	<u>516,126</u>	<u>421,640</u>
Total expenditure		<u>312,982</u>	<u>210,421</u>	<u>523,403</u>	<u>433,923</u>
Transfers between Funds	19	<u>(5,936)</u>	<u>5,936</u>	<u>-</u>	<u>-</u>
Net (loss)/surplus before other recognised gains and losses		(53,772)	16,384	(37,388)	57,313
Net movement in funds		(53,772)	16,384	(37,388)	57,313
Reconciliation of funds:					
Total funds brought forward		<u>19,466</u>	<u>160,046</u>	<u>179,512</u>	<u>122,199</u>
Total funds carried forward		<u>(34,306)</u>	<u>176,430</u>	<u>142,124</u>	<u>179,512</u>

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

Brighton Table Tennis Club**Balance sheet
As at 31 March 2024**

	Note	£	2024 £	£	2023 £
Fixed assets					
Intangible Assets	13		47,360		-
Tangible assets	14		53,082		65,694
Current assets					
Stock	15	2,091		3,121	
Debtors	16	26,488		38,166	
Cash at bank and in hand		<u>38,750</u>		<u>105,453</u>	
		67,329		146,740	
Creditors: amounts falling due within one year	17	<u>(25,647)</u>		<u>(32,922)</u>	
Net current assets			<u>41,682</u>		<u>113,818</u>
Net assets			<u>142,124</u>		<u>179,512</u>
Charity Funds					
Restricted funds	19		176,430		160,046
Unrestricted funds	19		<u>(34,306)</u>		<u>19,466</u>
Total funds			<u>142,124</u>		<u>179,512</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

The financial statements were approved by the Trustees on2025 and signed on their behalf, by:



Liz Fletcher 29 Jan 2025 17:30:50 GMT (UTC +0)

29 January 2025

L Fletcher – Chair

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

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

1 General Information

The Charity is a Charitable Incorporated Organisation and was registered in England and Wales.

The address of the registered office 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 Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective January 2019), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

These 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 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 constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy.

These accounts are prepared in pounds Sterling and rounded to the nearest £1.

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.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

2.4 Intangible fixed assets and depreciation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are not amortised until they are bought into use.

All intangible assets are considered to have a useful life of 5 years. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

2.5 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 hardware & software	-	33 % Straight line
Fixtures & Fittings	-	33 % Straight line

2.6 Stock

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

2.7 Debtors

Trade and other debtors are recognised at the settlement amount.

2.8 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.

2.9 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.

2.10 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.

2.11 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.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

2.12 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.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	25,362	30,000	55,362	27,995
Grants	79,297	190,869	270,166	329,822
	<u>104,659</u>	<u>220,869</u>	<u>325,528</u>	<u>357,817</u>
Total donations and legacies				
	<u>138,601</u>	<u>219,216</u>	<u>357,817</u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Provision of table tennis coaching and facilities	160,487	-	160,487	133,419
	<u>132,409</u>	<u>1,010</u>	<u>133,419</u>	

5. Costs of raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Advertising and Marketing	6,728	549	7,277	12,283
	<u>6,728</u>	<u>549</u>	<u>7,277</u>	<u>12,283</u>
Total 2023	<u>11,341</u>	<u>942</u>	<u>12,283</u>	

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

6. Expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Direct costs - note 7	247,101	163,831	410,932	313,180
Support costs - note 8	56,513	46,041	102,554	106,661
Governance costs – note 9	2,640	-	2,640	1,800
Total	<u>306,254</u>	<u>209,872</u>	<u>516,126</u>	<u>421,640</u>
Total 2023	<u>245,611</u>	<u>176,029</u>	<u>421,640</u>	

7. Direct costs

	Provision of table tennis coaching and facilities £	Total 2024 £	Total 2023 £
Coaching	125,575	125,575	127,247
Equipment	1,766	1,766	3,196
Administration	12,225	12,225	8,734
Rent	20,671	20,671	16,360
Competition Fees	21,577	21,577	10,594
Subscriptions	1,509	1,509	1,920
Transport and Travel	83,552	83,552	36,370
Balls and Kit	18,584	18,584	16,331
Cooke and Deaton Summer School	8,795	8,795	6,758
Charitable donations	30,714	30,714	-
Wages and salaries	69,469	69,469	68,727
National insurance	1,794	1,794	2,001
Pension cost	1,526	1,526	1,971
Depreciation	13,175	13,175	12,971
	<u>410,932</u>	<u>410,932</u>	<u>313,180</u>
Total 2023	<u>313,180</u>	<u>313,180</u>	

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

8. Support costs

	Provision of table tennis coaching and facilities £	Total 2024 £	Total 2023 £
Monitoring and Evaluation	43,487	43,487	48,315
Bad debts	4,979	4,979	146
Staff Training	1,781	1,781	3,327
Repairs	1,483	1,483	7,385
General Expenses	10,245	10,245	6,639
Cleaning	20,685	20,685	19,848
Insurance	1,154	1,154	1,105
Printing, Stationery and ICT	8,946	8,946	14,968
Telephone	820	820	1,189
Food Hub Purchases	-	-	(208)
Garden Costs	2,129	2,129	8
Legal & Professional Expenses	3,686	3,686	-
Bank fees	1,844	1,844	1,747
Depreciation	1,315	1,315	2,190
	102,554	102,554	106,660
Total 2023	106,661	106,661	

9. Governance costs

During the year ended 31 March 2024, the charity incurred the following Governance costs:

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Independent Examination fees	2,640	-	2,640	1,800
	2,640	-	2,640	1,800

10. Net (deficit)/ surplus

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets: - owned by the charity	14,490	15,161

During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £847).

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

11. Examiner's remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £2,640 (2023 - £1,800).

12. Staff costs

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	69,469	68,727
Social security costs	1,794	2,001
Other pension costs	1,526	1,971
	<u>72,789</u>	<u>72,699</u>

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

	2024 No.	2023 No.
Staff	3	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 £54,030 (2023 - £53,527).

13. Intangible fixed assets

	Computer Software £	Total £
Cost		
At 1 April 2023	-	-
Additions	47,360	47,360
Disposals	-	-
	<u>47,360</u>	<u>47,360</u>
At 31 March 2024		
	<u>47,360</u>	<u>47,360</u>
Amortisation		
At 1 April 2023	-	-
Charge for the year	-	-
On disposals	-	-
	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2024	<u>47,360</u>	<u>47,360</u>
At 31 March 2023	<u>-</u>	<u>-</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

14. Tangible fixed assets

	Short-term Leasehold Property £	Motor Vehicles £	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost						
At 1 April 2023	115,505	4,500	7,059	5,798	5,307	138,169
Additions	-	-	1,878	-	-	1,878
Disposals	-	-	-	-	-	-
At 31 March 2024	<u>115,505</u>	<u>4,500</u>	<u>8,937</u>	<u>5,798</u>	<u>5,307</u>	<u>140,047</u>
Depreciation						
At 1 April 2023	62,021	4,500	973	1,933	3,048	72,473
Charge for the year	10,013	-	1,333	1,933	1,211	14,490
On disposals	-	-	-	-	-	-
At 31 March 2024	<u>72,034</u>	<u>4,500</u>	<u>2,306</u>	<u>3,866</u>	<u>4,259</u>	<u>86,965</u>
Net book value						
At 31 March 2024	<u>43,471</u>	<u>-</u>	<u>6,631</u>	<u>1,932</u>	<u>1,048</u>	<u>53,082</u>
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>

15. Stock

	2024 £	2023 £
Equipment	807	941
Clothing	1,284	2,180
	<u>2,091</u>	<u>3,121</u>

16. Debtors

	2024 £	2023 £
Trade debtors	6,771	32,412
Prepayments and accrued income	19,717	5,754
	<u>26,488</u>	<u>38,166</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

17. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	15,622	18,554
Other taxation and social security	1,649	1,923
Other creditors	339	460
Accruals and deferred income	8,037	11,985
	<u>25,647</u>	<u>32,922</u>

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds - all funds	<u>19,466</u>	<u>265,146</u>	<u>(312,982)</u>	<u>(5,936)</u>	<u>(34,306)</u>
Restricted funds					
Table Tennis England	47,396	-	(9,286)	-	38,110
BBC Children in Need	18,205	-	(3,889)	-	14,316
Active Sussex Together Fund	2,496	-	(2,496)	-	-
Bailey Thomas Charitable Fund	-	8,000	(8,000)	-	-
Chalk Hill Trust	1,819	-	(1,819)	-	-
Churchill Foundation	265	-	(265)	-	-
Dreams Come True	-	25,000	(8,766)	-	16,234
Fonthill Foundation	-	6,700	(3,129)	-	3,571
HAF Camp Funding	3,797	69,171	(59,590)	-	13,378
Enjoolata	4,837	10,000	(5,029)	-	9,808
Enjoolata AllStars	54,531	-	(3,381)	-	51,150
Fitzherbert Community Hub	-	9,233	(9,233)	-	-
Focus Foundation	4,091	13,170	(4,386)	-	12,875
Hyde Foundation	12,248	19,159	(17,750)	-	13,657
National Lottery Fund - Sports England	-	12,972	(8,778)	-	4,194
Pebble Trust	1,655	500	(2,155)	-	-
Johnnie Johnson	2,615	-	(2,615)	-	-
SCF Cockburn Family Fund	-	5,000	(5,000)	-	-
Sterr Trust	13	11,964	(11,977)	-	-
Tudor Trust	(5,936)	-	-	5,936	-
Donations for Paralympics	-	30,000	(30,000)	-	-
Ukrainian Refugees Community	12,014	-	(12,877)	-	(863)
	<u>160,046</u>	<u>220,869</u>	<u>(210,421)</u>	<u>5,936</u>	<u>176,430</u>
Total of funds	<u>179,512</u>	<u>486,015</u>	<u>(523,403)</u>	<u>-</u>	<u>142,124</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

Note 18 Continued

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.

Bailey Thomas Charitable Fund - for delivery of two sessions for people with disabilities.

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.

Dreams Come True - to support children with disabilities and life limiting health conditions to play table tennis at BTTC in Kemptown and in Moulsecoomb. To also provide new tables.

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.

HAF Camp Funding - 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.

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

Enjoolata AllStars - funding to develop an app for AllStars. The software development costs will be depreciated over the useful life of the asset on release of the app. The annual depreciation charge will be allocated to the fund.

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

National Lottery Fund Sports England - for after school sessions delivering table tennis and cookery. Targeted at children who received free school meal, everyone is fed at the end of the session.

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

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

SCF – Cockburn Family Fund - Cockburn Family Fund - 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.

Donations for Paralympics - to pay for children and adults to travel to Paris to support Will and Bly competing in the Paralympics. For people who would not be able to come without the club's help. Plus, donations towards Will Bayley's training at the club in preparation for the 2024 Paralympics including getting a new floor for BTTC to improve the training facilities.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

Note 18 Continued Statement of funds – prior 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	14,378	(11,320)	-	4,837
Enoolata AllStars	-	75,000	(20,469)	-	54,531
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
Sarr 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>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fixed assets	4,242	96,199	100,442
Current assets	(27,831)	95,161	67,330
Creditors due within one year	(10,717)	(14,930)	(25,648)
	<u>(34,306)</u>	<u>176,430</u>	<u>142,124</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2024

Note 19 continued

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Fixed assets	3,680	62,014	65,694
Current assets	23,032	123,708	146,740
Creditors due within one year	(7,246)	(25,676)	(32,922)
	<u>19,466</u>	<u>160,046</u>	<u>179,512</u>

20. 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 £1,526 (2023 - £1,971). Contributions totalling £339 (2023 - £460) were payable to the fund at the balance sheet date and are included in creditors.

21. Operating lease commitments

At 31 March 2024 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2024 £	2023 £
Amounts payable:		
Within 1 year	16,000	16,000
Between 1 and 5 years	48,000	64,000
After more than 5 years	-	-
Total	<u>64,000</u>	<u>80,000</u>

During the year £16,000 was recognised as an expense (2023: £16,000).

22. Related party transactions

One of the Trustees, Caleb Yule, provided video and film production services during the year at a value of £16,300 (2023 - £16,050).