

Charity number: 1160103

Brighton Table Tennis Club

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2025

Brighton Table Tennis Club

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Brighton Table Tennis Club

Trustees' Report
For the Year Ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 March 2025.

Trustees

Bill Randall (Chair, resigned January 2025)
Liz Fletcher (Chair from January 2025)
Peter Castleton (resigned August 2024)
Steve Marshall
Caleb Yule
Amber Stepney
Brian Whaley (Appointed January 2025)

Charity registered number

1160103

Principal office

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

Chief executive officer

Tim Holtam

Accountants

West & Berry Limited, Nile House, Nile Street, Brighton, BN1 IHW

Bankers

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

Brighton Table Tennis Club
Trustees' Report
For the Year Ended 31 March 2025

The Trustees present their annual report together with the financial statements of the charity for the year to 31 March 2025.

The charity also operates under the name BTTC.

Objectives and Activities

a. Policies and objectives

The charity's objectives are to promote community participation in health recreation by providing facilities and coaching for playing table tennis in Brighton.

The charity encourages 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

BTTC Moulsecoomb

The new additional full-time venue at Moulsecoomb opened in January 2025 and quickly attracted extra new sessions for local children and young people, linking to local schools. All Comers sessions for women, development squad and Para players.

One great success story is that Myla started playing table tennis after seeing Bly Twomey compete at the 2024 Paris Paralympics. At just ten years old and living with cerebral palsy, Myla has found an incredible role model in Bly - as have so many others.

We were able to run our Holiday Activity and Food (HAF) camp in the Christmas, Easter and Summer holidays. BTTC's HAF camp is multisport and a great collaboration with local grassroots sports clubs. We have used Moulsecoomb Primary School for the last five years and are now using the new BTTC Moulsecoomb venue for this.

We are working closely with two local primary schools Fairlight and Moulsecoomb to identify children and families that could most benefit from getting involved. BTTC Coaches have been working in Moulsecoomb Primary School all day on Fridays for seven years and we are really embedded in the school. Both of these schools have high numbers of children on free school meals.

At the after-school club sessions at BTTC Moulsecoomb, with Fairlight primary school and Moulsecoomb primary school, the numbers of pupils on free school meals are 78% and 74% respectively. We are tracking this metric across all of our sessions as we consciously prioritise access to the players that could most benefit.

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Many of these players are now coming regularly on Saturday mornings to the drop-in sessions as well as the after-school club.

With the increased resource needed at Moulsecoomb one of the focuses this year has been looking at how we can increase our volunteer programme to attract more people to support with session delivery and other aspects of club support. Our administrator moved into a volunteer and office manager role to help with this. We are especially pleased that 42% of our junior training squad are female. In 2022 this number was 18% and the national average is 12%. 59% of our Junior Training and Development Squad are children on Free School Meals. We are working on getting this even higher in the next year.

Junior Training and Development Squads

Since opening at Moulsecoomb we have been able to extend our reach to young players from other parts of the city. It's early days but we are hoping that the newly created development squad will act as a bridge between the after-school clubs and the junior training squad. We are tracking the social values of the players invited into these squads as we want as many young players that are in care, on free school meals, female and/or have a disability.

Paris August 2024

In August 2024, Will Bayley and Bly Twomey travelled to Paris along with 150 supporters from BTTC. Never before have we had two players competing in the Paralympic Games. Will at his fifth Games, Bly at her first. Both had amazing success, bringing home a silver medal for Will and 2 bronze medals for Bly. Half of the people we took self-funded and we were able to take 75 people as a result of fundraising £30,000 from a number of places. Bly became the youngest ever Paralympic table tennis medallist and is going to be featured next year in the Guinness World Records. This experience, especially for people who would not have been able to join in otherwise, has energised our enthusiasm for Los Angeles 2028 Paralympics.

Supertonic TT

These sessions continue to grow with new members joining all the time. We have seen an uptake in players who have a range of long-term health conditions, although players with Parkinson's continue to make up the majority of attendees. These sessions not only help with physical fitness; there is also fantastic peer support and a sense of shared experience. We have two sessions a week with between 15 and 25 players in each. It is really heartening to see some of the players integrating across the club through playing in Adult Coaching, All Comers, League and volunteering in a range of sessions helping others. We've also had ten players with Parkinson's competing in tournaments in Scotland, Germany and Italy.

AllStars TT

This has continued to be a success this year. 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 values are leveraged through this initiative. One of the things we noticed this year was how successful AllStars TT is in prisons where we have a captive audience, where people get a real sense of achievement in an otherwise difficult setting. We were particularly pleased to distribute high quality tables, bats and balls to HMP Lewes and High Down for the landings of the house blocks. This has encouraged even more uptake in AllStars TT.

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 financial review below and the accounting policies in the accounts.

b. financial review

The charity ended the financial year returning an overall excess of income over expenditure of £348,050 (2024: excess of expenditure over income of £37,388) with £69,008 of this on unrestricted activities (2024: -£53,772).

The financial performance for the year shows a significant improvement with increased funding, particularly from individual donations. This has ensured that the charity ended the financial year in a strong financial position with a surplus in year and cumulatively in unrestricted funds. In addition, the charity carried out a major leasehold refurbishment in Moulsecoomb which was funded by Sport England, the London Marathon and the Diocese of Chichester.

Total funds of the charity at the year-end were £490,174 (2024: £142,124); this is represented by unrestricted funds of £34,702 (2024: -£34,306) and restricted funds of £455,472 (2024: £176,430). The significant increases in restricted funds represents the costs of leasehold improvements, amounting to £336,761, that have been capitalised and will be amortised over the period of the lease.

As part of the annual financial planning process the Trustees have considered the major risks to which the charity is exposed. The charity is reliant on grants and donations. If income from grants and donations falls the charity would not be able to continue to provide and develop the facilities, coaches and environment where people from all backgrounds can play table tennis. The charity is working mitigate this risk by diversifying the funding sources developing longer term relationships with core donors and funders

c. Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds amounting to £91,000 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 reserves held are currently below the target range as a result of the deficit brought forward from previous years.

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 plan to continue to work with the local community to extend our reach into Moulsecoomb, working with groups and individuals in the local area. We would also like to attract local people to volunteer and support our sessions. Using BTTC's existing networks and building new relationships, we have already got support from some key local people and organisations including St George's Hall, the Bates Estate, Bevendean Gymnastics Club, Moulsecoomb Place, East Brighton Trust and the Trust for Developing Communities. These groups and the people in them are promoting our work and attending our community sessions.

We will be holding the first BTTC Parkinson's Tournament at our club in Kemptown in June. This will be an opportunity for players from all over the UK living with Parkinson's to come together and compete in a focussed event. The tournament will be directed by Nick Kreel, our Supertonic's coach, who is incredibly invested in working with players who have long term health conditions. If successful, we are hoping to hold this event annually at the club.

We will continue to work in Mill View Psychiatric Hospital and in prisons and are very keen that we should strengthen 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. HMPs High Down, Downview and Lewes are the three prisons that we want to continue to deliver weekly sessions in. The engagement is huge and the potential for more prisons to be playing AllStars TT is exciting. If we are able to, we would like to be able to source older (good quality) tables to get more table tennis being played on prison wings. We have found great engagement in Allstars in prison sessions and this seems to be a mood boost.

We are hoping to be very involved in the Brighton Festival this year for a second time. After last year's success this is something that we hope will be able to continue and become a regular part of the Brighton Festival.

Our Office and Volunteer Manager will be focussing on the development of our volunteer programme over the next year. We want to expand the activities and the ways that people can support to create an opportunity for wider volunteer engagement. This includes more volunteer coaches, volunteer session support roles, young volunteer participation and a more agile programme. We also want to strengthen our teams so that we have more capacity to manage more volunteers.

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;

Brighton Table Tennis Club
Trustees' Report
For the Year Ended 31 March 2025

- 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^{26/01/2026}.....and signed on their behalf by:



L Fletcher- Chair

Brighton Table Tennis Club

Independent examiner's report For the year ended 31 March 2025

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 2025.

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 the Association of Chartered Certified Accountants which is one of the listed bodies.

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.

Michelle Westbury FCCA

26/01/2026

Signed:

Dated:

Michelle Westbury FCCA

West & Berry Limited

Nile House
Nile Street
Brighton
BN1 1HW

Brighton Table Tennis Club

Statement of financial activities For the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	257,456	531,346	788,802	325,528
Charitable activities	4	179,517	-	179,517	160,487
Investments	5	1,681	-	1,681	-
Total income		438,654	531,346	970,000	486,015
Expenditure on:					
Raising funds	6	6,418	3,864	10,282	7,277
Charitable activities	7	363,228	248,440	611,668	516,126
Total expenditure		369,646	252,304	621,950	523,403
Transfers between Funds	19	-	-	-	-
Net surplus/(loss) before other recognised gains and losses		69,008	279,042	348,050	(37,388)
Net movement in funds		69,008	279,042	348,050	(37,388)
Reconciliation of funds:					
Total funds brought forward		(34,306)	176,430	142,124	179,512
Total funds carried forward		34,702	455,472	490,174	142,124

The notes on pages 12 to 23 form part of these financial statements.

Brighton Table Tennis Club**Balance sheet
As at 31 March 2025**

	Note	£	2025 £	£	2024 £
Fixed assets					
Intangible Assets	14		37,888		47,360
Tangible assets	15		394,753		53,082
Current assets					
Stock	16	3,407		2,091	
Debtors	17	18,948		26,488	
Cash at bank and in hand		<u>113,546</u>		<u>38,750</u>	
		135,901		67,329	
Creditors: amounts falling due within one year	18	<u>(74,368)</u>		<u>(25,647)</u>	
Net current assets			<u>61,533</u>		<u>41,682</u>
Total assets less current liabilities			494,174		142,124
Creditors falling due after than one year	18		(4,000)		=
Net assets			<u>490,174</u>		<u>142,124</u>
Charity Funds					
Restricted funds	19		455,472		176,430
Unrestricted funds	19		<u>34,702</u>		<u>(34,306)</u>
Total funds			<u>490,174</u>		<u>142,124</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 on ^{26/01/2026} and signed on their behalf, by:

L Fletcher – Chair

The notes on pages 12 to 23 form part of these financial statements.

Brighton Table Tennis Club

**Statement of Cash Flows
For the Year Ended 31 March 2025**

	Note	£	2025 £	£	2024 £
Cashflow from operating activities					
Cash generated from operations	24		433,952		(17,465)
Investing activities					
Purchase of fixed assets	15	(360,837)		(49,238)	
Investment income received	5	1,681		-	
Net cash used in investing activities			(359,156)		(49,238)
Net cash generated from financing activities					
Net increase/(decrease) in cash and cash equivalents					
			74,796		(66,703)
Cash and cash equivalents at beginning of year			38,750		105,453
Cash and cash equivalents at end of year			113,546		38,750

The notes on pages 12 to 23 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 March 2025**

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.

**Notes to the financial statements
For the year ended 31 March 2025**

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.

Notes to the financial statements
For the year ended 31 March 2025

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 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	120,506	-	120,506	55,362
Grants	136,950	531,346	668,296	270,166
Total donations and legacies	257,456	531,346	788,802	325,528
Total 2024	104,659	220,869	325,528	

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Provision of table tennis coaching and facilities	179,517	-	179,517	160,487
Total 2024	160,487	-	160,487	

5. Income from Investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	1,681	-	1,681	-
Total 2024	-	-	-	

6. Costs of raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Advertising and Marketing	6,418	3,864	10,282	7,277
	6,418	3,864	10,282	7,277
Total 2024	6,728	549	7,277	

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2025

7. Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Direct costs - note 8	262,601	210,425	473,026	410,932
Support costs - note 9	97,247	38,015	135,262	102,554
Governance costs – note 10	3,380	-	3,380	2,640
Total	363,228	248,440	611,668	516,126
Total 2024	306,254	209,872	516,126	

8. Direct costs

	Provision of table tennis coaching and facilities £	Total 2025 £	Total 2024 £
Coaching	139,137	139,137	125,575
Equipment	1,237	1,237	1,766
Administration	12,045	12,045	12,225
Rent	31,113	31,113	20,671
Competition Fees	35,633	35,633	21,577
Subscriptions	1,607	1,607	1,509
Transport and Travel	108,193	108,193	83,552
Balls and Kit	22,803	22,803	18,584
Cooke and Deaton Summer School	10,580	10,580	8,795
Charitable donations	1,997	1,997	30,714
Wages and salaries	76,756	76,756	69,469
National insurance	2,521	2,521	1,794
Pension cost	2,204	2,204	1,526
Depreciation	27,200	27,200	13,175
Total	473,026	473,026	410,932
Total 2024	410,932	410,932	

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2025

9. Support costs

	Provision of table tennis coaching and facilities £	Total 2025 £	Total 2024 £
Monitoring and Evaluation	54,445	54,445	43,487
Bad debts	586	586	4,979
Staff Training	2,424	2,424	1,781
Repairs	1,531	1,531	1,483
General Expenses	20,489	20,489	10,245
Cleaning	24,350	24,350	20,685
Insurance	1,664	1,664	1,154
Printing, Stationery and ICT	9,228	9,228	8,946
Telephone	2,156	2,156	820
Garden Costs	10,780	10,780	2,129
Legal & Professional Expenses	4,041	4,041	3,686
Bank fees	2,131	2,131	1,844
Depreciation	1,437	1,437	1,315
Total	<u>135,262</u>	<u>135,262</u>	<u>102,554</u>
Total 2023	<u>102,554</u>	<u>102,554</u>	

During the year ended 31 March 2025, the charity incurred the following Governance costs:

10. Governance costs

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Independent Examination fees	3,380	-	3,380	2,640
Examiners other costs	-	-	-	-
	<u>3,380</u>	<u>-</u>	<u>3,380</u>	<u>2,640</u>

11. Net income

This is stated after charging:

	2025 £	2024 £
Depreciation of intangible fixed assets:	9,472	-
Depreciation on tangible fixed assets	<u>19,166</u>	<u>14,490</u>
	<u>28,638</u>	<u>14,490</u>

During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, one Trustee received reimbursement of expenses of £1,077 (2024 - £Nil).

Notes to the financial statements
For the year ended 31 March 2025

12. Examiner's remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £3,380 (2024 - £2,640).

13. Staff costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	76,756	69,469
Social security costs	2,521	1,794
Other pension costs	2,204	1,526
	<u>81,481</u>	<u>72,789</u>

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

	2025 No.	2024 No.
Staff	3	3

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 £53,709 (2024 - £54,030).

14. Intangible fixed assets

	Computer Software £	Total £
Cost		
At 1 April 2024	47,360	47,360
Additions	-	-
Disposals	<u>-</u>	<u>-</u>
At 31 March 2025	<u>47,360</u>	<u>47,360</u>
Depreciation		
At 1 April 2024	-	-
Charge for the year	9,472	9,472
On disposals	<u>-</u>	<u>-</u>
At 31 March 2025	<u>9,472</u>	<u>9,472</u>
Net book value		
At 31 March 2025	<u>37,888</u>	<u>37,888</u>
At 31 March 2024	<u>47,360</u>	<u>47,360</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2025

15. Tangible fixed assets

	Short-term Leasehold Property £	Motor Vehicles £	Plant & Machinery £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost						
At 1 April 2024	115,505	4,500	8,937	5,798	5,307	140,047
Additions	336,761	-	14,833	8,244	999	360,837
Disposals	-	-	-	-	-	-
At 31 March 2025	<u>452,266</u>	<u>4,500</u>	<u>23,770</u>	<u>14,042</u>	<u>6,306</u>	<u>500,884</u>
Depreciation						
At 1 April 2024	72,034	4,500	2,306	3,866	4,259	86,965
Charge for the year	12,544	-	3,071	2,391	1,160	19,166
On disposals	-	-	-	-	-	-
At 31 March 2025	<u>84,578</u>	<u>4,500</u>	<u>5,377</u>	<u>6,257</u>	<u>5,419</u>	<u>106,131</u>
Net book value						
At 31 March 2025	<u>367,688</u>	-	<u>18,393</u>	<u>7,785</u>	<u>887</u>	<u>394,753</u>
At 31 March 2024	<u>43,471</u>	-	<u>6,631</u>	<u>1,932</u>	<u>1,048</u>	<u>53,082</u>

16. Stock

	2025 £	2024 £
Equipment	1,803	807
Clothing	1,604	1,284
	<u>3,407</u>	<u>2,091</u>

17. Debtors

	2025 £	2024 £
Trade debtors	7,988	6,771
Prepayments and accrued income	10,960	19,717
	<u>18,948</u>	<u>26,488</u>

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2025

18. Analysis of liabilities

	2025 £	2024 £
Creditors: Amounts falling due within one year		
Trade creditors	7,610	15,622
Other taxation and social security	2,706	1,649
Other creditors	1,078	339
Accruals and deferred income	62,974	8,037
	<u>74,368</u>	<u>25,647</u>
Creditors: Amounts falling due after more than one year		
Accruals and deferred income	4,000	-
	<u>78,368</u>	<u>25,647</u>

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds - all funds	<u>(34,306)</u>	<u>438,653</u>	<u>(369,645)</u>	<u>-</u>	<u>34,702</u>
Restricted funds					
Table Tennis England	38,110	-	(9,286)	-	28,824
BBC Children in Need	14,316	-	(3,932)	-	10,384
Sport England Moulsecoomb Hub	-	115,000	(4,532)	-	110,468
London Marathon Moulsecoomb Hub	-	250,000	(9,855)	-	240,145
Big Lottery Climate Action Fund	-	13,556	(11,510)	-	2,046
Dreams Come True	16,234	-	(10,304)	-	5,930
Fonthill Foundation	3,571	3,300	(6,861)	-	10
HAF Camp Funding	13,378	61,166	(74,300)	-	244
Enjoolata	9,808	-	(9,825)	-	(17)
Enjoolata AllStars	51,150	-	(13,263)	-	37,887
BHCC Community Garden	-	10,000	(10,000)	-	-
Focus Foundation	12,875	-	(8,785)	-	4,090
Hyde Foundation	13,657	-	(12,632)	-	1,025
National Lottery Fund - Sports England	4,194	-	(4,190)	-	4
Pebble Trust Junior Training Squad	-	10,500	(2,625)	-	7,875
The Hargreaves Foundation	-	6,962	(3,580)	-	3,382
Sport England - Backing the Best	-	50,000	(46,905)	-	3,095
Starr Trust	-	5,862	(5,783)	-	79
Ukrainian Refugees Community	(863)	5,000	(4,136)	-	1
	<u>176,430</u>	<u>531,346</u>	<u>(252,304)</u>	<u>-</u>	<u>455,472</u>
Total of funds	<u>142,124</u>	<u>969,999</u>	<u>(621,949)</u>	<u>-</u>	<u>490,174</u>

Table Tennis England contributed 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.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2025

Moulsecoomb Hub leasehold improvements funded by Sport England and London Marathon. The annual depreciation charge in respect of these developments is allocated to the fund.

Big Lottery Climate Action Fund – funding for salaries, equipment, materials and an after-school club with table tennis and cooking.

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.

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.

Brighton and Hove City Council - Community Garden. We developed the community garden across the road from BTTC in Kemptown.

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

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

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

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

The Hargreaves Foundation – recruit a new coach to run table tennis sessions and undertake outreach in local schools to recruit new young para players.

Sport England, Backing the Best - to be used for the discovery of new para potential athletes, working with local organisations to encourage more children and young adults with disabilities to learn how to play table tennis; and to create a clearly defined training and competition pathway for para talent athletes.

Starr Trust – supporting talented individual players at the Club.

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2025

Statement of Funds – Prior 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)	-	-
Sarr 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>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Fixed assets	3,803	428,838	432,641
Current assets	54,781	81,120	135,901
Creditors due within one year	(19,882)	(54,486)	(74,368)
Creditors due after more than one year	(4,000)	-	(4,000)
	<u>34,702</u>	<u>455,472</u>	<u>490,174</u>

Notes to the financial statements

For the year ended 31 March 2025

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fixed assets	4,242	96,200	100,442
Current assets	(27,831)	95,160	67,329
Creditors due within one year	(10,717)	(14,930)	(25,647)
Creditors due after more than one year	-	-	-
	<u>(34,306)</u>	<u>176,430</u>	<u>142,124</u>

21. 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 £2,204 (2024 - £1,526). Contributions totalling £1,078 (2024 - £339) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 March 2025 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2025 £	2024 £
Amounts payable:		
Within 1 year	16,000	16,000
Between 1 and 5 years	44,000	48,000
After more than 5 years	228,000	-
Total	<u>288,000</u>	<u>64,000</u>

During the year £20,000 was recognised as an expense (2024: £16,000).

23. Related party transactions

One of the Trustees, Caleb Yule, provided video and film production services during the year at a value of £15,321 (2024 - £16,300).

Brighton Table Tennis Club

Notes to the financial statements For the year ended 31 March 2025

24. Cash generated from operations

:

	2025 £	2024 £
Surplus/(deficit) for the year	348,050	(37,388)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,681)	-
Depreciation of fixed assets	28,638	14,490
Movements in working capital:		
(Increase)/decrease in stocks	(1,316)	1,030
Decrease in debtors	7,540	11,678
Increase/(decrease) in creditors	52,721	(7,275)
Cash generated from operations	433,952	(17,465)