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Filename:	13123 Keighley Table Tennis Centre Financial Statements 31.03.2024.PDF
Client of:	Stirk Lambert & Co

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## Signature Details

Name:	Andy Bray
Email:	andy.bray@keighleytabletennis.co.uk
Date & Time:	29/10/2024 04:26:52 AM (GMT)
IP Address:	176.202.88.214
Signing Statement:	Keighley Table Tennis Centre CIO agrees and approves the contents of this document.

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Name:	Shirley Treanor
Email:	shirley.treanor@keighleytabletennis.co.uk
Date & Time:	28/10/2024 16:52:33 PM (GMT)
IP Address:	90.242.74.152
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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for  
Keighley Table Tennis Centre CIO**

Stirk Lambert & Co  
Chartered Accountants  
Russell Chambers  
61a North Street  
Keighley  
West Yorkshire  
BD21 3DS

# **Keighley Table Tennis Centre CIO**

## **Contents of the Financial Statements for the Year Ended 31 March 2024**

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# **Keighley Table Tennis Centre CIO**

## **Report of the Trustees for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The primary objective of the charity is to facilitate and promote table tennis in the local and surrounding community with a focus of enjoyment and fitness for all. The Centre is constructed to enable provision of large and smaller spaces for other local sporting and/or social organisations to hire at affordable rates.

#### **Significant activities**

The charity provides and maintains exceptional facilities not available elsewhere locally, at an affordable cost to both Centre members and non-members, encouraging community participation in healthy recreation and social activity. Table tennis is recognised as a good all-round activity that can be enjoyed by a diverse population of ages and ability, contributing to the physical and mental well-being of attendees.

#### **Public benefit**

The Trustees confirm they have complied with their duty to consider and apply due regard to the commission's public benefit guidance.

#### **Volunteers**

There are no paid members of staff and we are grateful for the many hours volunteers have spent supporting the Centre. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The charity maintains a consistent number of paid-up members and advertises on a regular basis to increase local awareness and attract new attendees. The Over 50s sessions continue to be a major contributor to revenue.

In addition to table tennis, the Centre provides space for other sporting and/or recreational organisations to hire on an hourly basis. The Aire Valley Archers club and Art4All group have maintained their association with the Centre and it is hoped these relationships will continue, maximising use of the facility and contributing to revenues.

An additional open drop-in session supervised by a qualified coach has been added on a Thursday evening. After a slow start, the number of attendees have increased as the year and awareness has progressed. The open drop-in sessions allow an opportunity for members and non-members who cannot attend during the daytime Monday to Friday to make use of the facilities within a structured group session. More drop-in sessions will be introduced as and when coaching resources permit.

A refurbishment programme is scheduled for the forthcoming summer to re-paint the courts and repair/replace dividing nets and attend to other non-urgent tasks.

Work has continued on the new website which includes a member and non-member database and contact platform, this has proved to be a very useful tool. It's maintenance and management will be an ongoing task.

### **FINANCIAL REVIEW**

#### **Financial position**

During the year there was a net surplus of £11,549 (2023: £12,225)

Unrestricted reserves as at 31 March 2024 were £ 49,374 (2023: £37,825)

#### **Principal funding sources**

Principal funding sources are ongoing membership and pay to play fees.

## **Keighley Table Tennis Centre CIO**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

As the CIO rents a large space in an old mill it is at risk of eviction should the landlord choose to re-purpose or develop the building, or to increase rent and associated costs beyond our capacity to service them within current revenues. With this in mind the Trustees endeavour to build and retain sufficient reserves to enable an advance payment to be made in the event of a relocation. As an old building it is prone to storm damage and as a result remedial work is occasionally required at the expense of the CIO.

##### **Going concern**

The CIO is sufficiently funded to ensure it continues as a going concern.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Charitable Incorporated Organisation (CIO) and is controlled by its constitution.

##### **Recruitment and appointment of new trustees**

The Trustees have the authority to appoint Trustees as and when they consider it appropriate or necessary to do so. Trustees are selected according to their enthusiasm and ability to undertake the role following an advertisement and formal application process.

After an initial expression of interest, prospective Trustees are provided with an outline 'roles and responsibilities' document, and advised to review the Charities Commission portal to gain further insight. If they are still interested in becoming a Trustee they are invited to complete an application form. Application forms are reviewed by current Trustees who decide by consensus to interview and appoint an applicant. The applicant is then requested to confirm their understanding of the legal and operational requirements of the role and confirm their acceptance of the position.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1179297

##### **Principal address**

Unit S1  
Keighley Business Centre  
South Street  
Keighley  
West Yorkshire  
BD21 1SY

##### **Trustees**

A Bray  
M Singleton  
Ms S Treanor  
Mrs A Langley (resigned 30.6.23)  
S R McFadyen (resigned 19.8.23)

##### **Independent Examiner**

Stirk Lambert & Co  
Chartered Accountants  
Russell Chambers  
61a North Street  
Keighley  
West Yorkshire  
BD21 3DS

**Keighley Table Tennis Centre CIO**

**Report of the Trustees  
for the Year Ended 31 March 2024**

Approved by order of the board of trustees on 28 October 2024 and signed on its behalf by:

Ms S Treanor - Trustee

## **Independent Examiner's Report to the Trustees of Keighley Table Tennis Centre CIO**

### **Independent examiner's report to the trustees of Keighley Table Tennis Centre CIO**

I report to the charity trustees on my examination of the accounts of Keighley Table Tennis Centre CIO (the Trust) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.

Helen Louise Barritt  
The Association of Accounting Technicians

Stirk Lambert & Co  
Chartered Accountants  
Russell Chambers  
61a North Street  
Keighley  
West Yorkshire  
BD21 3DS

28 October 2024



# Keighley Table Tennis Centre CIO

## Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		90	31
<b>Charitable activities</b>			
Charitable activities		40,895	41,481
Other trading activities	2	1,832	1,350
<b>Total</b>		<u>42,817</u>	<u>42,862</u>
<b>EXPENDITURE ON</b>			
Raising funds		3,069	1,217
<b>Charitable activities</b>			
Charitable activities		26,791	28,760
Other		1,408	660
<b>Total</b>		<u>31,268</u>	<u>30,637</u>
<b>NET INCOME</b>		11,549	12,225
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		37,825	25,600
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>49,374</u></u>	<u><u>37,825</u></u>

The notes form part of these financial statements

# Keighley Table Tennis Centre CIO

## Balance Sheet 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	8,160	7,392
<b>CURRENT ASSETS</b>			
Debtors	6	2,855	1,375
Cash at bank		39,230	30,139
		<u>42,085</u>	<u>31,514</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(871)	(1,081)
<b>NET CURRENT ASSETS</b>		<u>41,214</u>	<u>30,433</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		49,374	37,825
<b>NET ASSETS</b>		<u>49,374</u>	<u>37,825</u>
<b>FUNDS</b>	8		
Unrestricted funds		49,374	37,825
<b>TOTAL FUNDS</b>		<u>49,374</u>	<u>37,825</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2024 and were signed on its behalf by:

A Bray - Trustee

## **Keighley Table Tennis Centre CIO**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Computer equipment	- 33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

# Keighley Table Tennis Centre CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Hot vending	608	842
Other trading income	1,224	508
	<u>1,832</u>	<u>1,350</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	31
<b>Charitable activities</b>	
Charitable activities	41,481
Other trading activities	1,350
<b>Total</b>	<u>42,862</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,217
<b>Charitable activities</b>	
Charitable activities	28,760
Other	660
<b>Total</b>	<u>30,637</u>
<b>NET INCOME</b>	12,225
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	25,600
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>37,825</u>

# Keighley Table Tennis Centre CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	9,166	173	9,339
Additions	-	3,420	3,420
	<u>9,166</u>	<u>3,593</u>	<u>12,759</u>
At 31 March 2024	9,166	3,593	12,759
<b>DEPRECIATION</b>			
At 1 April 2023	1,833	114	1,947
Charge for year	1,467	1,185	2,652
	<u>3,300</u>	<u>1,299</u>	<u>4,599</u>
At 31 March 2024	3,300	1,299	4,599
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>5,866</u>	<u>2,294</u>	<u>8,160</u>
At 31 March 2023	<u>7,333</u>	<u>59</u>	<u>7,392</u>

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	840	380
Other debtors	435	435
Prepayments	1,580	560
	<u>2,855</u>	<u>1,375</u>

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	90	-
Other creditors	781	1,081
	<u>871</u>	<u>1,081</u>

### 8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	37,825	11,549	49,374
	<u>37,825</u>	<u>11,549</u>	<u>49,374</u>
<b>TOTAL FUNDS</b>	<u>37,825</u>	<u>11,549</u>	<u>49,374</u>

# Keighley Table Tennis Centre CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,817	(31,268)	11,549
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>42,817</u>	<u>(31,268)</u>	<u>11,549</u>

### Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	25,600	12,225	37,825
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>25,600</u>	<u>12,225</u>	<u>37,825</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,862	(30,637)	12,225
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>42,862</u>	<u>(30,637)</u>	<u>12,225</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	25,600	23,774	49,374
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>25,600</u>	<u>23,774</u>	<u>49,374</u>

# Keighley Table Tennis Centre CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,679	(61,905)	23,774
<b>TOTAL FUNDS</b>	<u>85,679</u>	<u>(61,905)</u>	<u>23,774</u>

### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

# Keighley Table Tennis Centre CIO

## Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	90	31
<b>Other trading activities</b>		
Hot vending	608	842
Other trading income	1,224	508
	<hr/> 1,832	<hr/> 1,350
<b>Charitable activities</b>		
Membership	16,525	16,398
Casual table hire	706	385
Winter league match play	928	721
Non-sports related hire	1,320	1,201
Grants	-	3,885
Sports related hire	4,964	3,999
Over 50s sport sessions	16,452	14,892
	<hr/> 40,895	<hr/> 41,481
<b>Total incoming resources</b>	<hr/> 42,817	<hr/> 42,862
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	3,069	1,217
<b>Charitable activities</b>		
Other operating leases	10,915	8,930
Rates and water	262	560
Insurance	731	657
Light and heat	2,037	3,433
Telephone	209	263
Postage and stationery	262	99
Advertising	563	2,032
Sundries	1,542	1,408
Cleaning	5,581	4,364
IT software and consumables	1,335	1,986
Repairs and maintenance	701	1,496
Consulting	-	1,642
Plant and machinery	1,467	1,833
Computer equipment	1,186	57
	<hr/> 26,791	<hr/> 28,760
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,408	660

This page does not form part of the statutory financial statements



**Keighley Table Tennis Centre CIO**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
Total resources expended	31,268	30,637
<b>Net income</b>	<u>11,549</u>	<u>12,225</u>