

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
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**

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# **Keighley Table Tennis Centre CIO**

## **Report of the Trustees for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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.

### **ACHIEVEMENTS 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. An open day that included the Aire Valley Archers club and an exhibition by the Art4All group was held in December. The Haworth Hawks' junior players and coaches also attended the event which was enjoyed by all. Advertising in local magazines and through a leaflet drop to local schools and businesses with an article in the local newspaper promoted the event and the Centre facilities.

The Trustees made a sponsorship award to a former KTTC wheelchair player member. This was to assist with his intensive coaching fees, to support his ambition to win a place on Team GB for the Paralympic Games to be held in Los Angeles in 2028.

The Over 50s sessions continue to be a well-attended, 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.

Open drop-in sessions continue to be popular. They offer opportunities 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 was undertaken by Trustees and Volunteers when the court floors were repainted, the dividing nets repaired or replaced, and general maintenance tasks were completed.

### **FINANCIAL REVIEW**

#### **Financial position**

During the year there was a net surplus of £26,050 (2024: £11,549)

Unrestricted reserves as at 31 March 2025 were £ 75,394 (2024: £49,374)

#### **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 2025**

### **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

#### **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 2025**

Approved by order of the board of trustees on 9 December 2025 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 2025.

#### **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

9 December 2025

# Keighley Table Tennis Centre CIO

## Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		21,568	90
<b>Charitable activities</b>			
Charitable activities		36,986	40,895
Other trading activities	2	500	1,832
<b>Total</b>		<u>59,054</u>	<u>42,817</u>
<b>EXPENDITURE ON</b>			
Raising funds		2,311	3,069
<b>Charitable activities</b>			
Charitable activities		29,165	26,791
Other		1,558	1,408
<b>Total</b>		<u>33,034</u>	<u>31,268</u>
<b>NET INCOME</b>		26,020	11,549
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		49,374	37,825
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>75,394</u></u>	<u><u>49,374</u></u>

The notes form part of these financial statements

# Keighley Table Tennis Centre CIO

## Balance Sheet 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	7,317	8,160
<b>CURRENT ASSETS</b>			
Debtors	6	2,030	2,855
Cash at bank		68,397	39,230
		<u>70,427</u>	<u>42,085</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(2,350)	(871)
<b>NET CURRENT ASSETS</b>		<u>68,077</u>	<u>41,214</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		75,394	49,374
<b>NET ASSETS</b>		<u>75,394</u>	<u>49,374</u>
<b>FUNDS</b>	8		
Unrestricted funds		75,394	49,374
<b>TOTAL FUNDS</b>		<u>75,394</u>	<u>49,374</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 December 2025 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 2025**

#### **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 2025

### 2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Hot vending	500	608
Other trading income	-	1,224
	<u>500</u>	<u>1,832</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	90
<b>Charitable activities</b>	
Charitable activities	40,895
Other trading activities	1,832
<b>Total</b>	<u>42,817</u>
<b>EXPENDITURE ON</b>	
Raising funds	3,069
<b>Charitable activities</b>	
Charitable activities	26,791
Other	1,408
<b>Total</b>	<u>31,268</u>
<b>NET INCOME</b>	11,549
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	37,825
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>49,374</u>

**Keighley Table Tennis Centre CIO**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024	9,166	-	3,593	12,759
Additions	1,251	575	-	1,826
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	10,417	575	3,593	14,585
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1 April 2024	3,300	-	1,299	4,599
Charge for year	1,423	115	1,131	2,669
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	4,723	115	2,430	7,268
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	5,694	460	1,163	7,317
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	5,866	-	2,294	8,160
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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

	31.3.25 £	31.3.24 £
Trade debtors	-	840
Other debtors	435	435
Prepayments	1,595	1,580
	<u>          </u>	<u>          </u>
	2,030	2,855
	<u>          </u>	<u>          </u>

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

	31.3.25 £	31.3.24 £
Trade creditors	1,217	90
Other creditors	1,133	781
	<u>          </u>	<u>          </u>
	2,350	871
	<u>          </u>	<u>          </u>

**8. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	49,374	26,020	75,394
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	49,374	26,020	75,394
	<u>          </u>	<u>          </u>	<u>          </u>

# Keighley Table Tennis Centre CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 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	59,054	(33,034)	26,020
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>59,054</u>	<u>(33,034)</u>	<u>26,020</u>

### Comparatives for 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
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,825</u>	<u>11,549</u>	<u>49,374</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	42,817	(31,268)	11,549
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>42,817</u>	<u>(31,268)</u>	<u>11,549</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	37,825	37,569	75,394
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,825</u>	<u>37,569</u>	<u>75,394</u>

# Keighley Table Tennis Centre CIO

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 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	101,871	(64,302)	37,569
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>101,871</u>	<u>(64,302)</u>	<u>37,569</u>

### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

# **Keighley Table Tennis Centre CIO**

## **Detailed Statement of Financial Activities for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	21,568	90
<b>Other trading activities</b>		
Hot vending	500	608
Other trading income	-	1,224
	<hr/> 500	<hr/> 1,832
<b>Charitable activities</b>		
Membership	17,329	16,525
Casual table hire	839	706
Winter league match play	819	928
Non-sports related hire	252	1,320
Sports related hire	3,171	4,964
Over 50s sport sessions	14,576	16,452
	<hr/> 36,986	<hr/> 40,895
<b>Total incoming resources</b>	59,054	42,817
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	2,311	3,069
<b>Charitable activities</b>		
Other operating leases	11,907	10,915
Rates and water	256	262
Insurance	771	731
Light and heat	3,165	2,037
Telephone	147	209
Postage and stationery	66	262
Advertising	2,426	563
Sundries	3,103	1,542
Cleaning	1,418	5,581
IT software and consumables	1,219	1,335
Repairs and maintenance	2,018	701
Plant and machinery	1,423	1,467
Fixtures and fittings	115	-
Computer equipment	1,131	1,186
	<hr/> 29,165	<hr/> 26,791
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,558	1,408

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 2025**

	31.3.25 £	31.3.24 £
Total resources expended	33,034	31,268
<b>Net income</b>	<u>26,020</u>	<u>11,549</u>

This page does not form part of the statutory financial statements