

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 March 2018
for
Table Tennis Scotland

Table Tennis Scotland (Registered number: SC265151)

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for the Year Ended 31 March 2018

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Table Tennis Scotland

Company Information
for the Year Ended 31 March 2018

DIRECTORS:

Mrs L Johnston
Mr L S McGowan
Mr T McLemon
Mr P Rawlings-Jackson
Ms S M Thomson
Mr S J Welch
Mr W R Gibbs
Ms A Fowler
Ms S Adamson
Mr D Pirie

REGISTERED OFFICE:

Caledonia House
Redheughs Rigg
Edinburgh
EH12 9DQ

REGISTERED NUMBER:

SC265151 (Scotland)

ACCOUNTANTS:

Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

BANKERS:

Royal Bank of Scotland
Glasgow Charing Cross West
9 Clifton Place
Glasgow
G3 7JU

Table Tennis Scotland (Registered number: SC265151)

Report of the Directors
for the Year Ended 31 March 2018

The directors present their report with the financial statements of the company for the year ended 31 March 2018.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of was that of the promotion and advancement of table tennis in Scotland.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2017 to the date of this report.

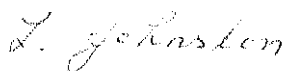
Mrs L Johnston
Mr L S McGowan
Mr T McLernon
Mr P Rawlings-Jackson
Ms S M Thomson
Mr S J Welch
Mr W R Gibbs

Other changes in directors holding office are as follows:

Ms A Fowler - appointed 1 July 2017
Ms S Adamson - appointed 1 July 2017
Mr D Pirie - appointed 1 July 2017

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Mrs L Johnston - Director

24 May 2018

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Table Tennis Scotland

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Table Tennis Scotland for the year ended 31 March 2018 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of Table Tennis Scotland, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Table Tennis Scotland and state those matters that we have agreed to state to the Board of Directors of Table Tennis Scotland, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Table Tennis Scotland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Table Tennis Scotland. You consider that Table Tennis Scotland is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Table Tennis Scotland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Drummond Laurie CA
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

24 May 2018

Table Tennis Scotland (Registered number: SC265151)

Income Statement
for the Year Ended 31 March 2018

	Notes	31.3.18 £	31.3.17 £
INCOME		109,945	111,401
Direct expenses		<u>(133,470)</u>	<u>(125,012)</u>
GROSS DEFICIT		<u>(23,525)</u>	<u>(13,611)</u>
Administrative expenses		<u>(94,919)</u>	<u>(91,414)</u>
		<u>(118,444)</u>	<u>(105,025)</u>
Other income		<u>123,189</u>	<u>99,530</u>
OPERATING SURPLUS/(DEFICIT) and SURPLUS/(DEFICIT) BEFORE TAXATION		4,745	(5,495)
Tax on surplus/(deficit)		<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u>4,745</u>	<u>(5,495)</u>

The notes form part of these financial statements

Table Tennis Scotland (Registered number: SC265151)

Balance Sheet
31 March 2018

	Notes	31.3.18 £	31.3.17 £
FIXED ASSETS			
Tangible assets	4	-	934
CURRENT ASSETS			
Debtors	5	11,312	9,769
Cash at bank		155,756	40,031
		<u>167,068</u>	<u>49,800</u>
CREDITORS			
Amounts falling due within one year	6	(118,763)	(7,174)
NET CURRENT ASSETS		<u>48,305</u>	<u>42,626</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,305</u>	<u>43,560</u>
RESERVES			
Income and expenditure account		48,305	43,560
		<u>48,305</u>	<u>43,560</u>

The notes form part of these financial statements

Table Tennis Scotland (Registered number: SC265151)

Balance Sheet - continued

31 March 2018

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

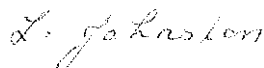
The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 24 May 2018 and were signed on its behalf by:

Mr T McLernon - Director



Mrs L Johnston - Director



The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2018

1. **STATUTORY INFORMATION**

Table Tennis Scotland is a private company, limited by guarantee, domiciled in Scotland, registration number SC265151. The registered office is Caledonia House, Redheughs Rigg, Edinburgh EH12 9DQ.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

The income of the company consists of affiliation fees, competition fees, coaching income and other income. Income is recognised at the point when the service is complete.

Tangible fixed assets and depreciation

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

Plant and machinery - 33% on cost

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

The directors have considered the residual value of all tangible fixed assets to be immaterial and therefore all tangible fixed assets are depreciated to nil value.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

Provisions

Provisions are recognised when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Provisions are discounted where the time value of money is material.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2017 - 4).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2017 and 31 March 2018	2,801
DEPRECIATION	
At 1 April 2017	1,867
Charge for year	934
At 31 March 2018	2,801
NET BOOK VALUE	
At 31 March 2018	-
At 31 March 2017	934

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade debtors	7,454	4,956
Other debtors	3,858	4,813
	<u>11,312</u>	<u>9,769</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade creditors	370	2,097
Other creditors	118,393	5,077
	<u>118,763</u>	<u>7,174</u>

7. RELATED PARTY DISCLOSURES

During the year some directors received payments for services outwith their roles as directors. Details as follows:

T McLernon £Nil (2017 - £700) for coach education services

P Jackson £2,480 (2017 - £4,025) for coach education services

S Thomson £1,000 (2017 - £480) for coach education services

T McLernon is a trustee of Drumchapel Table Tennis Club which provided coaching services and hall hire to Table Tennis Scotland during the year £4,448 (2017 - £8,650).

8. STATUS OF COMPANY

The company is limited by guarantee and does not have share capital. The liability of each member is limited to £1 in the event of the company being wound up.

Table Tennis Scotland (Registered number: SC265151)

Detailed Income and Expenditure Account
for the Year Ended 31 March 2018

	31.3.18		31.3.17	
	£	£	£	£
Income				
Competition income	10,465		16,741	
Development income	189		4,026	
Schools income	14,045		13,685	
Coaching income	26,218		16,023	
HP development income	39,145		41,455	
Sales & sponsorship	-		541	
Affiliation fees	19,883		18,930	
	<u> </u>	109,945	<u> </u>	111,401
Direct expenses				
Competition expenses	11,122		14,425	
Development expenses	34,239		15,579	
Schools expenses	12,888		17,697	
Coaching expenses	19,645		9,867	
HP development expenses	55,576		66,903	
Sales costs	-		541	
	<u> </u>	133,470	<u> </u>	125,012
GROSS DEFICIT		(23,525)		(13,611)
Other income				
Club 200	24		30	
Grant income	123,165		99,500	
	<u> </u>	123,189	<u> </u>	99,530
		99,664		85,919
Expenditure				
Advertising	-		1,515	
Sundry expenses	286		546	
Accountancy & bookkeeping	1,557		1,530	
Insurance	2,664		2,397	
Affiliation fees	1,407		751	
Bank charges	456		463	
Directors' honoraria	4,375		3,750	
Directors' meetings	451		709	
Directors' travel	1,990		1,535	
Wages	59,895		59,380	
Rent	5,012		4,515	
Computer expenses	14,121		11,230	
Stationery, postage etc	1,771		2,159	
Depreciation of tangible fixed assets	934		934	
	<u> </u>	94,919	<u> </u>	91,414
NET SURPLUS/(DEFICIT)		<u> </u> <u> </u>		<u> </u> <u> </u>

This page does not form part of the statutory financial statements