



WEST LoTHIAN COMMUNITY TABLE TENNIS CLUB

Trustees' Annual Report and Receipts & Payments Accounts

For the year ended 31 December 2025 | Scottish Charity Number SC046221

Trustees' Annual Report

Charity name: West Lothian Community Table Tennis Club

Principal office: c/o Bathgate Academy, Edinburgh Road, Bathgate, West Lothian, EH48 1LF

Constitutional form: Scottish Charitable Incorporated Organisation (SCIO)

Website: <https://wlcttc.co.uk/>

Trustees at the date the report is approved:

Tommy Hamill, Siddharth Sharma, Michael O'Hara, Tommy Toner, Kit Lau, Lionel Saliou, Kevin Boyle.

Charitable objectives of WLCTTC

- To advance public participation in table tennis in West Lothian for all ages.
- To advance community development through working with a range of local organisations.
- To encourage different groups to collaborate and maximise the involvement of local people in table tennis.

Structure, governance and management

The charity is governed by its SCIO constitution and is run by a board of volunteer trustees. The trustees form the committee responsible for decisions on behalf of the club and its members.

Core activities

The club continued to deliver its core objectives by providing a safe, accessible and quality space for members to enjoy table tennis as part of their membership. Sessions were regularly held on Monday, Wednesday and Thursday evenings. These provided opportunities for social interaction, exercise and practice for competitive play. Through these sessions, the club also hosted away clubs from Edinburgh and the Lothians.

The club organised and successfully completed two competitive in-house club competitions. The annual AGM was held to present trophies, provide key updates and allow members to contribute to discussions.

The club continued to participate in the Edinburgh and Lothians Table Tennis League (ELTTL). It was awarded ELTTL Club of the Year in 2025. Many players competed, several for the first time.

The club continued to open its "Pop In and Play" venue for an average of six days per week throughout 2025, allowing anyone to play for free with no restrictions. This brought significant wellbeing benefits to members of the community and was made possible by a small group of dedicated volunteers opening the venue each day.

Club membership remained steady throughout 2025, sustaining the player base following the previous year's growth in memberships.

Development Officer

The club retained the services of its long-standing Development Officer, supported by Direct Club Funding from sportscotland and accumulated restricted funding. The Development Officer ran numerous well-received sessions during 2025, including:

- weekly club coaching sessions to improve the quality of table tennis, increase engagement and retain club members;
- a girls-only night; and
- group coaching sessions for members of the public in the second half of 2025, open to all ages and backgrounds.

The Development Officer also coached a club in Linlithgow to improve the quality of its table tennis and connected with the Livingston Active Schools Coordinator, Clubsport and various Shetland coaches.

Charitable activities

The club hosted free sessions for local groups, including approximately 75 Cubs and Scouts at the Pop In and Play venue, as well as children from a local primary school and a local college.

The daily opening of the Pop In and Play venue, available free to the public, was one of the main ways in which the club interacted with and gave back to the wider community.

The club also continued to make its equipment available to Scottish Veterans Table Tennis and Edinburgh and Lothian Table Tennis to support the delivery of their tournaments.

Financial review

On a receipts-and-payments basis, cash receipts in 2025 were £18,876.92 and cash payments were £21,940.49, resulting in a net cash outflow of £3,063.57. Cash and bank balances therefore decreased from £32,428.86 at the start of the year to £29,365.29 at 31 December 2025. Year-end liabilities of £3,170.00 are shown separately in the Statement of Balances because they had not been paid by 31 December 2025.

Cash payments and expenditure differ because of the timing of settlement. On an accruals basis, allocating income and expenditure to the year to which they relate, 2025 income was £18,876.92 and expenditure was £18,965.49. The resulting deficit was £88.57, meaning the club was effectively close to break-even for the year.

On the same accruals view, unrestricted activities generated a surplus of £3,751.43, while restricted funds reduced by £3,840.00 as accumulated Development Officer funding was used for its intended purpose.

Reserves policy

The trustees seek to maintain sufficient unrestricted reserves to meet foreseeable venue and operating commitments, provide continuity if income fluctuates, and retain flexibility to support the club's charitable activities. The trustees consider the club's year-end cash position sufficient to meet its known short-term commitments.

Forward look

Looking ahead to 2026, the trustees will continue to provide opportunities for both recreational and competitive players to enjoy table tennis. The club will also look to sustain its volunteer base, support the Development Officer to grow community participation, and maintain financial stability.

This report was approved by the trustees on: 25 September 2026

Trustees of West Lothian Community Table Tennis Club

Statement of Receipts and Payments

For the year ended 31 December 2025

Account	Unrestricted	Restricted	2025 Total
Receipts			
Donations	£1,073.00	-	£1,073.00
Grants	-	£4,500.00	£4,500.00
Receipts from fundraising activities	-	-	-
Gross trading receipts	£12,927.28	-	£12,927.28
Income from investments	£376.64	-	£376.64
Total receipts	£14,376.92	£4,500.00	£18,876.92
Payments			
Gross trading payments	(£7,308.45)	(£12,980.00)	(£20,288.45)
Governance costs - AGM	(£150.00)	-	(£150.00)
Purchase of fixed assets	(£1,502.04)	-	(£1,502.04)
Total payments	(£8,960.49)	(£12,980.00)	(£21,940.49)
Net receipts / (payments)	£5,416.43	(£8,480.00)	(£3,063.57)
Transfers between funds	-	-	-
Surplus / (deficit) for year	£5,416.43	(£8,480.00)	(£3,063.57)

Statement of Balances

Account	Unrestricted	Restricted	2025 Total
Cash and bank balances at start of year	£15,680.86	£16,748.00	£32,428.86
Surplus / (deficit) for year	£5,416.43	(£8,480.00)	(£3,063.57)
Cash and bank balances at end of year	£21,097.29	£8,268.00	£29,365.29

Approved by the charity trustees:

Trustees of West Lothian Community Table Tennis Club

Date approved: 25 September 2026

Notes to the Accounts

1. Basis of preparation

These accounts have been prepared on a receipts-and-payments basis for the year ended 31 December 2025. Receipts are recorded when cash is received and payments when cash is paid. Year-end liabilities are disclosed in the Statement of Balances rather than included as cash payments until settlement.

2. Fund accounting

Unrestricted funds are available for the club's general charitable purposes. The restricted fund relates to Development Officer funding and may only be used for the purpose for which the funding was provided.

3. Restricted Development Officer Fund

Movement	Amount
Opening restricted cash at 1 January 2025	£16,748.00
Restricted grant receipts in 2025	£4,500.00
Development Officer cash payments in 2025	(£12,980.00)
Closing restricted cash at 31 December 2025	£8,268.00
Known restricted liability at year end - December Development Officer	(£600.00)
Restricted cash less known liability	£7,668.00

Cash payments include £6,145.00 for costs outstanding at the start of the year, for which invoices were received after the 2024 year-end.

4. Treatment of liabilities

Cash payments also include £905 of TTS fees outstanding at the start of the year. Together with the £5,240 Development Officer payment explained above, £6,145 was paid during 2025 to settle opening liabilities.

At 31 December 2025, £3,170 was unpaid because the relevant invoices had not yet been received. The liabilities were subsequently settled when the invoices were received. They are disclosed separately from 2025 cash payments, which are recognised when settled.

5. Other assets and liabilities

Category / detail	Fund	2025
Investments	-	-
Various sports equipment - current value	Unrestricted	£5,600.00
Unpaid hall-rental costs at year end	Unrestricted	(£2,570.00)
Unpaid Development Officer cost at year end	Restricted	(£600.00)
Total estimated liabilities	Mixed	(£3,170.00)

The trustees consider £5,600 to remain a reasonable current value for the club's sports equipment at 31 December 2025.

Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name
West Lothian Community Table Tennis Club

Registered charity number

SC046221

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:**

John Cannon

Date:

29/09/26

Name:

John Cannon

Relevant professional qualification(s) or body (if any):

The Association of Chartered Certified Accountants

Address:

5 Elder Way

Motherwell

ML1 5FD

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose