

**REGISTERED CHARITY NUMBER:**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2021  
for  
Beccles Royales Gymnastics Club

Helen Sida Chartered Accountants  
Bramble Cottage  
Middle Road  
Denton  
Harleston  
Norfolk  
IP20 0AJ

## Beccles Royales Gymnastics Club

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## Beccles Royales Gymnastics Club

### Report of the Trustees for the Year Ended 30 April 2021

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. 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).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

### **Principal address**

### **Trustees**

Mrs S A Inglis - Chairman

Mrs R Wilson

W R Saunders

### **Independent Examiner**

Helen Sida Chartered Accountants

Bramble Cottage

Middle Road

Denton

Harleston

Norfolk

IP20 0AJ

Approved by order of the board of trustees on 22 November 2021 and signed on its behalf by:

Mrs S A Inglis - Chairman - Trustee

Independent Examiner's Report to the Trustees of  
Beccles Royales Gymnastics Club

**Independent examiner's report to the trustees of Beccles Royales Gymnastics Club**

I report to the charity trustees on my examination of the accounts of Beccles Royales Gymnastics Club (the Trust) for the year ended 30 April 2021.

**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 Sida Chartered Accountants  
ICAEW  
Helen Sida Chartered Accountants  
Bramble Cottage  
Middle Road  
Denton  
Harleston  
Norfolk  
IP20 0AJ

22 November 2021

Beccles Royales Gymnastics Club

Statement of Financial Activities  
for the Year Ended 30 April 2021

		<b>30.4.21</b>	<b>30.4.20</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	Notes	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>45,537</b>	100,502
Other trading activities	2	-	1,770
Investment income	3	<b>18</b>	2,742
<b>Total</b>		<b>45,555</b>	105,014
<b>EXPENDITURE ON</b>			
Raising funds		<b>15,704</b>	426
<b>Charitable activities</b>			
Delivering services to members			
		<b>34,869</b>	62,706
<b>Total</b>		<b>50,573</b>	63,132
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,018)</b>	41,882
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>61,972</b>	20,090
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>56,954</b>	61,972

The notes form part of these financial statements

Beccles Royales Gymnastics Club

Balance Sheet

30 April 2021

		<b>30.4.21</b>	30.4.20
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>15,991</b>	8,503
<b>CURRENT ASSETS</b>			
Debtors	7	<b>2,933</b>	3,695
Cash at bank		<b>40,106</b>	49,793
		<b>43,039</b>	53,488
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(2,076)</b>	(19)
<b>NET CURRENT ASSETS</b>		<b>40,963</b>	53,469
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>56,954</b>	61,972
<b>NET ASSETS</b>		<b>56,954</b>	61,972
<b>FUNDS</b>	9		
Unrestricted funds		<b>56,954</b>	61,972
<b>TOTAL FUNDS</b>		<b>56,954</b>	61,972

The financial statements were approved by the Board of Trustees and authorised for issue on 22 November 2021 and were signed on its behalf by:

S A Inglis - Chairman - Trustee

The notes form part of these financial statements

## **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.

### **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.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**1. ACCOUNTING POLICIES - continued**

**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.

**2. OTHER TRADING ACTIVITIES**

	<b>30.4.21</b>	30.4.20
	£	£
Fundraising events	-	1,770
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	<b>30.4.21</b>	30.4.20
	£	£
Rents received	-	2,728
Other fixed asset invest - FII	<b>15</b>	-
Deposit account interest	<b>3</b>	14
	<u>          </u>	<u>          </u>
	<b>18</b>	2,742
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	100,502
Other trading activities	1,770
Investment income	2,742
	<u>          </u>
<b>Total</b>	105,014
 <b>EXPENDITURE ON</b>	
Raising funds	426



Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>Charitable activities</b>	
Delivering services to members	
	62,706
<b>Total</b>	63,132
<b>NET INCOME</b>	41,882
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	20,090
<b>TOTAL FUNDS CARRIED FORWARD</b>	61,972

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 May 2020	13,200	542	124	13,866
Additions	-	7,488	-	7,488
At 30 April 2021	13,200	8,030	124	21,354
<b>DEPRECIATION</b>				
At 1 May 2020 and 30 April 2021	5,002	270	91	5,363
<b>NET BOOK VALUE</b>				
At 30 April 2021	8,198	7,760	33	15,991
At 30 April 2020	8,198	272	33	8,503

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

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

	<b>30.4.21</b>	30.4.20
	£	£
Prepayments	<b>2,933</b>	3,695
	<u>          </u>	<u>          </u>

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

	<b>30.4.21</b>	30.4.20
	£	£
Other creditors	<b>2,076</b>	19
	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS**

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>61,972</b>	<b>(5,018)</b>	<b>56,954</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>61,972</b>	<b>(5,018)</b>	<b>56,954</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>45,555</b>	<b>(50,573)</b>	<b>(5,018)</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>45,555</b>	<b>(50,573)</b>	<b>(5,018)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
<b>Unrestricted funds</b>			
General fund	20,090	41,882	61,972
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>20,090</u>	<u>41,882</u>	<u>61,972</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	105,014	(63,132)	41,882
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>105,014</u>	<u>(63,132)</u>	<u>41,882</u>

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

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	20,090	36,864	56,954
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>20,090</u>	<u>36,864</u>	<u>56,954</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**9. 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	150,569	(113,705)	36,864
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>150,569</u>	<u>(113,705)</u>	<u>36,864</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2021.

Beccles Royales Gymnastics Club

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2021

	30.4.21 £	30.4.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	-
Grants	23,688	27,805
Admissions	2,933	-
Training fees	14,365	54,619
BG memberships	1,065	3,270
Regional Affiliations	188	292
Badges	25	211
Clothing	-	3,774
Competitions Entries	-	2,075
Refunds	476	145
Tuck Shop	100	906
Sundry Income	2,308	1,256
Old cheques written off	390	6,149
	<hr/>	<hr/>
	45,537	100,502
<b>Other trading activities</b>		
Fundraising events	-	1,770
<b>Investment income</b>		
Rents received	-	2,728
Other fixed asset invest - FII	15	-
Deposit account interest	3	14
	<hr/>	<hr/>
	18	2,742
<b>Total incoming resources</b>	<hr/>	<hr/>
	45,555	105,014
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	13,682	-
Insurance	(468)	-
Light and heat	696	-
Carried forward	13,910	-

This page does not form part of the statutory financial statements

Beccles Royales Gymnastics Club

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2021

	30.4.21 £	30.4.20 £
<b>Raising donations and legacies</b>		
Brought forward	<b>13,910</b>	-
Sundries	<b>1,066</b>	-
	<b>14,976</b>	-
<b>Other trading activities</b>		
Licensing	<b>728</b>	426
<b>Charitable activities</b>		
Postage and stationery	<b>48</b>	-
Affiliation fees	-	248
BG Club Registration	<b>133</b>	2,755
BG Membership Gymnasts	<b>1,407</b>	346
BG Membership Officials	<b>13</b>	269
BG Membership Coaches	<b>276</b>	172
Coaching Fees	<b>705</b>	7,735
Clothing	<b>162</b>	2,254
Competitions	-	1,753
Fundraising Costs	-	90
Course Fees	<b>363</b>	2,317
Badges & Certificates	-	241
Mileage and Travel	<b>465</b>	808
Secretarial Costs	-	4,738
Tuck Shop Purchases	<b>42</b>	624
Gifts	-	7
Refunds	<b>1,267</b>	-
Cleaning	<b>728</b>	-
	<b>5,609</b>	24,357
<b>Support costs</b>		
<b>Management</b>		
Rent	<b>26,980</b>	31,537
Rates and water	-	239
Light and heat	<b>(19)</b>	1,586
Postage and stationery	-	156
Loss on sale of tangible fixed assets	-	(135)
	<b>26,961</b>	33,383

This page does not form part of the statutory financial statements

Beccles Royales Gymnastics Club

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2021

	30.4.21 £	30.4.20 £
<b>Management</b>		
<b>Finance</b>		
Insurance	<b>759</b>	1,650
Sundries	<b>134</b>	303
	<hr/>	<hr/>
	<b>893</b>	1,953
 <b>Information technology</b>		
Repairs and renewals	<b>85</b>	2,593
 <b>Governance costs</b>		
Accountancy and legal fees	<b>1,321</b>	420
	<hr/>	<hr/>
Total resources expended	<b>50,573</b>	63,132
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(5,018)</b>	41,882
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