

REGISTERED CHARITY NUMBER:

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2022
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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for the Year Ended 30 April 2022

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Beccles Royales Gymnastics Club

Report of the Trustees for the Year Ended 30 April 2022

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. 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

W R Saunders
Mrs S A Clarke - Chairman
Mrs L C Lockett

Independent Examiner

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

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

.....
Mrs S A Clarke - 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 2022.

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

Date:

Beccles Royales Gymnastics Club

Statement of Financial Activities
for the Year Ended 30 April 2022

		30.4.22	30.4.21
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		88,675	40,537
Other trading activities	2	2,311	-
Investment income	3	13,231	18
Total		104,217	40,555
EXPENDITURE ON			
Raising funds		28,363	15,704
Charitable activities			
Delivering services to members		50,162	37,447
Total		78,525	53,151
NET INCOME/(EXPENDITURE)		25,692	(12,596)
RECONCILIATION OF FUNDS			
Total funds brought forward		49,376	61,972
TOTAL FUNDS CARRIED FORWARD		75,068	49,376

The notes form part of these financial statements

Beccles Royales Gymnastics Club

Balance Sheet

30 April 2022

	Notes	30.4.22 Unrestricted fund £	30.4.21 Total funds £
FIXED ASSETS			
Tangible assets	6	18,382	15,991
CURRENT ASSETS			
Debtors	7	4,288	2,933
Cash at bank		52,638	32,529
		<u>56,926</u>	<u>35,462</u>
CREDITORS			
Amounts falling due within one year	8	(240)	(2,077)
		<u>56,686</u>	<u>33,385</u>
NET CURRENT ASSETS			
		<u>75,068</u>	<u>49,376</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>75,068</u>	<u>49,376</u>
NET ASSETS			
		<u>75,068</u>	<u>49,376</u>
FUNDS	9		
Unrestricted funds		75,068	49,376
TOTAL FUNDS		<u>75,068</u>	<u>49,376</u>

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

.....
S A Clarke - 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 2022

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

	30.4.22	30.4.21
	£	£
Fundraising events	2,311	-
	<u>2,311</u>	<u>-</u>

3. INVESTMENT INCOME

	30.4.22	30.4.21
	£	£
Rents received	13,226	-
Other fixed asset invest - FII	5	15
Deposit account interest	-	3
	<u>13,231</u>	<u>18</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	40,537
Investment income	<u>18</u>
Total	<u>40,555</u>
 EXPENDITURE ON	
Raising funds	15,704

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Delivering services to members	
	37,447
Total	53,151
NET INCOME/(EXPENDITURE)	(12,596)
RECONCILIATION OF FUNDS	
Total funds brought forward	61,972
TOTAL FUNDS CARRIED FORWARD	49,376

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 May 2021	13,200	8,030	124	21,354
Additions	2,391	-	-	2,391
At 30 April 2022	15,591	8,030	124	23,745
DEPRECIATION				
At 1 May 2021 and 30 April 2022	5,002	270	91	5,363
NET BOOK VALUE				
At 30 April 2022	10,589	7,760	33	18,382
At 30 April 2021	8,198	7,760	33	15,991

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Prepayments	<u>4,288</u>	<u>2,933</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Trade creditors	-	1
Other creditors	<u>240</u>	<u>2,076</u>
	<u>240</u>	<u>2,077</u>

9. MOVEMENT IN FUNDS

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	49,376	25,692	75,068
	<u>49,376</u>	<u>25,692</u>	<u>75,068</u>
TOTAL FUNDS	<u>49,376</u>	<u>25,692</u>	<u>75,068</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,217	(78,525)	25,692
	<u>104,217</u>	<u>(78,525)</u>	<u>25,692</u>
TOTAL FUNDS	<u>104,217</u>	<u>(78,525)</u>	<u>25,692</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	61,972	(12,596)	49,376
TOTAL FUNDS	<u>61,972</u>	<u>(12,596)</u>	<u>49,376</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,555	(53,151)	(12,596)
TOTAL FUNDS	<u>40,555</u>	<u>(53,151)</u>	<u>(12,596)</u>

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

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	61,972	13,096	75,068
TOTAL FUNDS	<u>61,972</u>	<u>13,096</u>	<u>75,068</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

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 £
Unrestricted funds			
General fund	144,772	(131,676)	13,096
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>144,772</u>	<u>(131,676)</u>	<u>13,096</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.

Beccles Royales Gymnastics Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2022

	30.4.22 £	30.4.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	(1)
Grants	35,223	18,688
Subscriptions	1,756	-
Admissions	-	2,933
Training fees	43,638	14,365
BG memberships	3,595	1,065
Regional Affiliations	-	188
Badges	-	25
Clothing	1,474	-
Competitions Entries	1,340	-
Refunds	-	476
Tuck Shop	1,219	100
Sundry Income	429	2,308
Old cheques written off	-	390
	<hr/>	<hr/>
	88,675	40,537
Other trading activities		
Fundraising events	2,311	-
Investment income		
Rents received	13,226	-
Other fixed asset invest - FII	5	15
Deposit account interest	-	3
	<hr/>	<hr/>
	13,231	18
Total incoming resources	<hr/>	<hr/>
	104,217	40,555
EXPENDITURE		
Raising donations and legacies		
Wages	26,959	13,682
Insurance	1,106	(468)
Carried forward	28,065	13,214

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 2022

	30.4.22 £	30.4.21 £
Raising donations and legacies		
Brought forward	28,065	13,214
Light and heat	(19)	696
Telephone	20	-
Sundries	88	1,066
	<hr/>	<hr/>
	28,154	14,976
 Other trading activities		
Licensing	209	728
 Charitable activities		
Postage and stationery	151	48
BG Club Registration	2,604	133
BG Membership Gymnasts	1,339	1,407
BG Membership Officials	3	13
BG Membership Coaches	166	276
Coaching Fees	(705)	705
Clothing	1,334	162
Competitions	903	-
Course Fees	384	363
Mileage and Travel	1,732	465
Tuck Shop Purchases	821	42
Refunds	-	1,267
Cleaning	260	728
	<hr/>	<hr/>
	8,992	5,609
 Support costs		
Management		
Rent	35,028	26,980
Rates and water	237	-
Light and heat	1,920	(19)
	<hr/>	<hr/>
	37,185	26,961
 Finance		
Insurance	-	759
Sundries	1,969	134
	<hr/>	<hr/>
	1,969	893

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Beccles Royales Gymnastics Club

Detailed Statement of Financial Activities
for the Year Ended 30 April 2022

	30.4.22 £	30.4.21 £
Finance		
Information technology		
Repairs and renewals	467	2,663
Governance costs		
Accountancy and legal fees	1,549	1,321
Total resources expended	78,525	53,151
Net income/(expenditure)	25,692	(12,596)

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