

**BECCLLES ROYALES GYMNASTICS CLUB**

**Report of the Trustees and Unaudited Financial  
Statements  
For The Year Ended 30 April 2024**

Charity Registration Number: 1064196

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**ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	S A Clarke - Chairperson L C Lockett B James
<b>Charity number</b>	1064196
<b>Address</b>	Ellough Industrial Estate Ellough Beccles Suffolk NR34 7TD
<b>Independent Examiner</b>	William Tombs FCA Harwood Business Services Limited Woodstock Felton Morpeth Northumberland NE65 9HP

## **Report of the Trustees**

The trustees present the annual report and financial statements for the year ended 30 April 2024.

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.

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

.....

S A Clarke

Chairperson

## **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 2024.

### **Responsibilities and basis of report**

As the trustees of the Charity 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 Charity'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 Charity 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 to enable a proper understanding of the accounts to be reached.

William Tombs FCA  
Harwood Business Services Limited  
Woodstock  
Felton  
Morpeth  
Northumberland  
NE65 9HP

Date: 05 January 2025

**Statement of Financial Activities**  
*for the year ended 30 April 2024*

	<i>Note</i>	<b>2024</b> £	2023 £
<b>INCOME AND ENDOWMENTS</b>			
<b>FROM:</b>			
Donations and legacies		<b>118,329</b>	78,982
Other trading activities	2	<b>13</b>	2,480
Investment income	3	<b>18,392</b>	17,509
		<hr/>	
<b>Total Income</b>		<b>136,734</b>	98,971
<b>EXPENDITURE ON:</b>			
Raising funds		<b>55,097</b>	42,258
Charitable activities		<b>68,899</b>	61,241
		<hr/>	
<b>Total Expenditure</b>		<b>123,996</b>	103,499
<b>NET INCOME/(EXPENDITURE)</b>		<b>12,738</b>	(4,528)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>70,540</b>	75,068
		<hr/>	
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>83,278</b>	70,540
		<hr/> <hr/>	

The annexed notes form part of these financial statements.

**Balance Sheet**  
*at 30 April 2024*

	Note	2024	2023
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	12,907	15,766
		12,907	15,766
<b>CURRENT ASSETS</b>			
Debtors	7	5,534	4,476
Cash at bank and in hand		65,857	51,318
		71,391	55,794
<b>CREDITORS:</b> amounts falling due within one year	8	(1,020)	(1,020)
<b>NET CURRENT ASSETS</b>		70,371	54,774
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		83,278	70,540
<b>NET ASSETS</b>		83,278	70,540
<b>FUNDS</b>			
Unrestricted funds	9	83,278	70,540
<b>TOTAL FUNDS</b>		83,278	70,540

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**  
*Trustee*

The annexed notes form part of these financial statements.

## Notes

*(forming part of the 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 to write off each asset over its estimated useful life:

Plant and machinery – 10% straight line basis

Fixtures and fittings - 20% straight line basis

Computer equipment – 33% straight line basis

#### 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.

### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	13	2,480



**Notes** *(continued)*

**3. INVESTMENT INCOME**

	<b>2024</b>	2023
	<b>£</b>	£
Rents received	<b>18,392</b>	17,509
	<hr/>	<hr/>
	<b>18,392</b>	17,509
	<hr/> <hr/>	<hr/> <hr/>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

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

	Unrestricted Fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	78,982
Other trading activities	2,480
Other fixed asset investment – franked investment income	17,509
	<hr/>
	98,971
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	42,258
<b>Charitable activities</b>	
Delivering services to members	61,241
	<hr/>
	103,499
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(4,528)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	75,068
	<hr/>
	<b>70,540</b>
	<hr/> <hr/>

**TOTAL FUNDS CARRIED FORWARD**

**Notes** (continued)

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
<b><i>COST</i></b>				
At 1 May 2023	16,173	8,030	124	24,327
Additions	365	-	-	365
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2024	16,538	8,030	124	24,692
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b><i>DEPRECIATION</i></b>				
At 1 May 2023	6,561	1,876	124	8,561
Charge for year	1,618	1,606	-	3,224
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2024	8,179	3,482	124	11,785
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b><i>Net book value</i></b>				
At 30 April 2024	8,359	4,548	-	12,907
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2023	9,612	6,154	-	15,766
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	2024 £	2023 £
Prepayments	5,534	4,476
	<hr/>	<hr/>
	5,534	4,476

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

	2024 £	2023 £
Other creditors	1,020	1,020
	<hr/>	<hr/>
	1,020	1,020

**Notes** *(continued)*

**9. MOVEMENTS IN FUNDS**

	At 1 May 2023 £	Net movement	At 30 2024
<b>Unrestricted funds</b>			
General fund	70,540	12	83
<b>TOTAL FUNDS</b>	<b>70,540</b>	<b>12</b>	<b>83</b>

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

	Incoming resources £	Resources expended	Movement in funds £
<b>Unrestricted funds</b>			
General fund	136,734	(123	12
<b>TOTAL FUNDS</b>	<b>136,734</b>	<b>(123</b>	<b>12</b>

**Comparatives for movement in funds**

	At 1 May 2022 £	Net movement	At 30 2023
<b>Unrestricted funds</b>			
General fund	75,068	(4	70
<b>TOTAL FUNDS</b>	<b>75,068</b>	<b>(4</b>	<b>70</b>

	Incoming resources £	Resources expended	Movement in funds £
<b>Unrestricted funds</b>			
General fund	98,971	(103	(4
<b>TOTAL FUNDS</b>	<b>98,971</b>	<b>(103</b>	<b>(4</b>

**Notes** *(continued)*

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024.

**Detailed Statement of Income**  
**For the year ended 30 April 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	100	50
Training fees	98,324	66,368
Gym memberships	5,489	4,067
Regional affiliations	3,303	2,370
Clothing	2,152	1,302
Competition entries	2,604	1,632
Tuck shop	6,254	3,193
Sundry income	103	-
	<b>118,329</b>	<b>78,982</b>
<b>Other trading activities</b>		
Fundraising events	13	2,480
<b>Investment income</b>		
Rents received	18,392	17,509
<b>Total incoming resources</b>	<b>136,734</b>	<b>98,971</b>

### **Detailed Statement of Expenditure**

#### **For the year ended 30 April 2024**

	2024		2023	
	£	£	£	£
<b>Raising donations and legacies</b>				
Wages	53,732		40,174	
Insurance	428		1,017	
Light and heat	-		-	
Telephone	180		127	
Sundries	427		663	
		54,767		41,981
<b>Other trading activities</b>				
Licensing	330		277	
		330		277
<b>Charitable activities</b>				
Postage and stationery	141		90	
Gym club registration	461		335	
Gym club membership gymnasts	4,939		3,617	
Gym club membership officials	-		-	
Gym club membership coaches	572		251	
Coaching fees	454		616	
Clothing	1,598		603	
Competitions	1,553		644	
Course fees	425		757	
Mileage and travel	-		-	
Tuck shop purchases	2,801		1,406	
Refunds	661		579	
Cleaning	419		779	
		14,024		9,677
<b>Support costs</b>				
<b>Management</b>				
Rent	36,800	34,751		
Rates and water	2,203	219		
Light and heat	2,779	1,925		
Depreciation	3,224		3,198	
	45,006		40,093	
<b>Finance</b>				
Insurance	1,017	816		
Bank charges	1,139	806		
Sundries	1,996	3,412		
	4,152		5,034	
<b>Information technology</b>				
Repairs and renewals	4,397	4,462		
		4,397		4,462
<b>Governance costs</b>				
Accountancy and legal fees	1,320	1,975		
		1,320		1,975
<b>Total resources expended</b>		123,996		103,499