

BECCLLES ROYALES GYMNASTICS CLUB

**Report of the Trustees and Unaudited Financial
Statements
For The Year Ended 30 April 2025**

Charity Registration Number: 1064196

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ADMINISTRATIVE INFORMATION

| | |
|----------------------|---|
| Trustees | S A Clarke – Chairperson L C Lockett B James |
| Charity number | 1064196 |
| Address | Ellough Industrial Estate Ellough Beccles Suffolk NR34 7TD |
| Independent Examiner | Simpon Bragg FCA 70 Lowestoft Road Worlingham Beccles Suffolk NR34 7RB |

Report of the Trustees

The trustees present the annual report and financial statements for the year ended 30 April 2025.

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 2025.

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.

Simon Brag FCA
70 Lowestoft Road
Worlingham
Beccles
Suffolk
NR34 7RB

Date: 15 February 2026

Statement of Financial Activities
for the year ended 30 April 2025

| | <i>Note</i> | 2025 £ | 2024 £ |
|------------------------------------|-------------|----------------|-------------|
| INCOME AND ENDOWMENTS | | | |
| FROM: | | | |
| Donations and legacies | | 133,175 | 118,329 |
| Other trading activities | 2 | 160 | 13 |
| Investment income | 3 | 10,883 | 18,392 |
| | | <hr/> | <hr/> |
| Total Income | | 144,218 | 136,734 |
| EXPENDITURE ON: | | | |
| Raising funds | | 42,116 | 55,097 |
| Charitable activities | | 106,115 | 68,899 |
| | | <hr/> | <hr/> |
| Total Expenditure | | 148,231 | 123,996 |
| NET INCOME/(EXPENDITURE) | | (4,013) | 12,738 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 83,278 | 70,540 |
| | | <hr/> | <hr/> |
| TOTAL FUNDS CARRIED FORWARD | | 79,265 | 83,278 |
| | | <hr/> <hr/> | <hr/> <hr/> |

The annexed notes form part of these financial statements.

Balance Sheet
at 30 April 2024

| | Note | 2025 | 2024 |
|---|------|----------|---------|
| | | £ | £ |
| FIXED ASSETS | | | |
| Tangible assets | 6 | 40,007 | 12,907 |
| | | 40,007 | 12,907 |
| CURRENT ASSETS | | | |
| Debtors | 7 | 7,417 | 5,534 |
| Cash at bank and in hand | | 42,028 | 65,857 |
| | | 49,445 | 71,391 |
| CREDITORS: amounts falling due within one year | 8 | (10,187) | (1,020) |
| NET CURRENT ASSETS | | 39,258 | 70,371 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 79,265 | 83,278 |
| NET ASSETS | | 79,265 | 83,278 |
| FUNDS | | | |
| Unrestricted funds | 9 | 79,265 | 83,278 |
| TOTAL FUNDS | | 79,265 | 83,278 |

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

| | 2025 | 2024 |
|--------------------|------|------|
| | £ | £ |
| Fundraising events | 160 | 13 |

Notes *(continued)*

3. INVESTMENT INCOME

| | 2025 £ | 2024 £ |
|----------------|---------------------------|--------------------|
| Rents received | 10,883 | 18,392 |
| | <hr/> 10,883 <hr/> | <hr/> 18,392 <hr/> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted Fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 133,175 |
| Other trading activities | 160 |
| Other fixed asset investment | 10,883 |
| | <hr/> 144,218 <hr/> |
| EXPENDITURE ON | |
| Raising funds | 42,116 |
| Charitable activities | |
| Delivering services to members | 106,115 |
| | <hr/> 148,231 <hr/> |
| NET INCOME/(EXPENDITURE) | (4,013) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 83,728 |
| TOTAL FUNDS CARRIED FORWARD | <hr/> 79,265 <hr/> |

Notes (continued)

6. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Fixtures and fittings £ | Computer equipment £ | Total £ |
|------------------------------|-----------------------------|-------------------------------|----------------------------|-------------|
| <i>COST</i> | | | | |
| At 1 May 2024 | 16,538 | 8,030 | 124 | 24,692 |
| Additions | 36,350 | - | - | 36,350 |
| Disposals | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 30 April 2025 | 52,888 | 8,030 | 124 | 61,042 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| <i>DEPRECIATION</i> | | | | |
| At 1 May 2024 | 8,179 | 3,482 | 124 | 11,785 |
| Charge for year | 6,453 | 2,797 | - | 9,250 |
| Disposals | | - | | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 30 April 2025 | 14,632 | 6,279 | - | 21,035 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| <i>Net book value</i> | | | | |
| At 30 April 2025 | 38,256 | 1,751 | - | 40,007 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| At 30 April 2024 | 8,359 | 4,548 | - | 12,907 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|-------------|-----------|-----------|
| Prepayments | 7,417 | 5,534 |
| | <hr/> | <hr/> |
| | 7,417 | 5,534 |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|-----------------|-----------|-----------|
| Other creditors | 4,302 | 1,020 |
| Accruals | 5,885 | - |
| | <hr/> | <hr/> |
| | 10,187 | 1,020 |

Notes *(continued)*

9. MOVEMENTS IN FUNDS

| | At 1 May 2024 £ | Net movement | At 30 2025 |
|---------------------------|-----------------------|-----------------|---------------|
| Unrestricted funds | | | |
| General fund | 83,278 | (4 | 79 |
| TOTAL FUNDS | 83,278 | (4 | 79 |

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

| | Incoming resources £ | Resources expended | Movement in funds £ |
|---------------------------|----------------------------|-----------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 144,218, | (148 | (4 |
| TOTAL FUNDS | 144,218 | (148 | (4 |

Comparatives for movement in funds

| | At 1 May 2023 £ | Net movement | At 30 2024 |
|---------------------------|-----------------------|-----------------|---------------|
| Unrestricted funds | | | |
| General fund | 136,734 | (123 | 12 |
| TOTAL FUNDS | 136,734 | (123 | 12 |

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

Detailed Statement of Income
For the year ended 30 April 2025

| | 2025 £ | 2024 £ |
|---------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Gifts | - | 100 |
| Training fees | 119,263 | 98,324 |
| Gym memberships | 2,399 | 5,489 |
| Regional affiliations | 3,400 | 3,303 |
| Clothing | 1,814 | 2,152 |
| Competition entries | 1,450 | 2,604 |
| Tuck shop / Parties | 4,599- | 6,254 |
| Sundry income | 250 | 103 |
| | 133,175 | 118,329 |
| Other trading activities | | |
| Fundraising events | 160 | 13 |
| Investment income | | |
| Rents received | 10,883 | 18,392 |
| | ----- | ----- |
| Total incoming resources | 144,218 | 136,734 |
| | ===== | ===== |

Detailed Statement of Expenditure

For the year ended 30 April 2025

| | 2025 | 2024 |
|---------------------------------------|----------------|----------------|
| | £ | £ |
| Raising donations and legacies | | |
| Wages | 72,053 | 53,732 |
| Insurance | - | 428 |
| Light and heat | - | - |
| Telephone | 200 | 180 |
| Sundries | 529 | 427 |
| | 72,782 | 57,767 |
| Other trading activities | | |
| Licensing | 365 | 330 |
| | 365 | 320 |
| Charitable activities | | |
| Postage and stationery | 111 | 141 |
| Gym club registration | 244 | 461 |
| Gym club membership gymnasts | 2,086 | 4,939 |
| Gym club membership officials | 226 | - |
| Gym club membership coaches | 249 | 572 |
| Coaching fees | - | 454 |
| Clothing | 1,364 | 1,598 |
| Competitions | 3,022 | 1,553 |
| Course fees | 267 | 425 |
| Mileage and travel | - | - |
| Tuck shop purchases | 2,381 | 2,801 |
| Refunds | 888 | 661 |
| Cleaning | 112 | 419 |
| | 10,950 | 14,024 |
| Support costs | | |
| Management | | |
| Rent | 41,582 | 36,800 |
| Rates and water | 3,057 | 2,203 |
| Light and heat | 2,935 | 2,779 |
| Depreciation | 9,251 | 3,224 |
| | 56,825 | 45,006 |
| Finance | | |
| Insurance | 4,058 | 1,107 |
| Bank charges | - | 1,139 |
| Sundries | 1,808 | 1,996 |
| | 5,866 | 4,152 |
| Information technology | | |
| Repairs and renewals | 1,095 | 4,397 |
| | 1,095 | 4,397 |
| Governance costs | | |
| Accountancy and legal fees | 348 | 1,320 |
| | 348 | 1,320 |
| Total resources expended | 148,231 | 123,996 |