

Report of the Trustees and
Unaudited Financial Statements for the Period 6 October 2023 to 31 March 2025
for
Be Gymnastics Charity

SLP Advisory Limited
126 Wish Hill
Eastbourne
East Sussex
BN20 9HL

Be Gymnastics Charity

**Contents of the Financial Statements
for the Period 6 October 2023 to 31 March 2025**

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Be Gymnastics Charity
Report of the Trustees
for the Period 6 October 2023 to 31 March 2025

The trustees present their report with the financial statements of the charity for the period 6 October 2023 to 31 March 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).

OBJECTIVES AND ACTIVITIES

Volunteers

The management of the Charity is the responsibility of the Trustees who are invited and elected as per the constitution. The trustees communicate regularly regarding activities and events for the charity including fundraising, any changes or developments, investments, policies or procedures.

All trustees volunteer their time freely and no trustee remuneration was paid during the year.

The promotion of community participation in health recreation for the public benefit in Eastbourne and the surrounding area, in particular by the provision of facilities to participate in gymnastics.

For the purposes of the clause 'facilities' means buildings, equipment, access to coaching and organising sporting activities.

Works alongside Be Gymnastics CIC which focuses on the competition pathways at the club.

ACHIEVEMENTS AND PERFORMANCE

The club's main activities consist of recreational classes for all ages and abilities including structured preschool, rec and advanced recreational classes, parkour, Be Mini toddler play sessions, adult classes and also holiday workshops and parties for the local community.

The club has had great success training coaches in their helper qualifications, level 1 and 2 coaching courses and plan to start to train in tumble and men's artistic qualifications from June 2025 onwards. Starting to build a solid coaching team.

FINANCIAL REVIEW

Financial position

In the current period the charity did not start running the club.

The charity's total income for the year was £28,781 Expenditure totalled £480, resulting in a net surplus of £28,301.

Income

Donation - £28,750

Expenditure

The greatest expenditure was £480 which was paid for independent examination and accounts preparation.

Reserves policy

The trustees aim to maintain free reserves of £24,000 to cover approximately 3 months of operating costs. At year-end, free reserves stood at £28,301.

The charity runs alongside Be Gymnastics CIC and the full club is a member of National Governing Body, British Gymnastics. The Charity adopts the health, safety, safeguarding and overall policies from British Gymnastics for their every day running.

Going concern

The trustees have reviewed the charity's financial position and believe it remains a going concern for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Be Gymnastics Charity
Report of the Trustees
for the Period 6 October 2023 to 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

5 Trustees
Approximately 510 members
Approximately 12 coaches
Approximately 15 young leaders/volunteers

Trustees Selection Process Trustees are appointed and invited after significant commitment/support shown to the club

Management Process

The management of the Charity is the responsibility of the Trustees who are invited and elected as per the constitution. The trustees communicate regularly regarding activities and events for the charity including fundraising, any changes or developments, investments, policies or procedures.

All trustees volunteer their time freely and no trustee remuneration was paid during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

Principal address

Unit 10/11
Edison Road
Highfield Industrial Estate
Eastbourne
East Sussex
BN23 6PT

Trustees

B Winter (appointed 6/10/2023)
J O'Connor (appointed 6/10/2023)
Ms C Archibald (appointed 31/3/2025)
Ms J F Strong (appointed 12/3/2025)
Mr H Harris (appointed 6/10/2023)

Independent Examiner

Sarah Price
SLP Advisory Limited
126 Wish Hill
Eastbourne
East Sussex
BN20 9HL

WEBSITE

www.begymnastics.co.uk

Approved by order of the board of trustees on Jan 26, 2026 and signed on its behalf by:



Beth Winter (Jan 26, 2026 22:03:57 GMT)

B Winter - Trustee

**Independent Examiner's Report to the Trustees of
Be Gymnastics Charity**

Independent examiner's report to the trustees of Be Gymnastics Charity

I report to the charity trustees on my examination of the accounts of Be Gymnastics Charity (the Trust) for the period 6 October 2023 to 31 March 2025.

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.

Sarah Price
The Institute of Chartered Accountants in England and Wales

SLP Advisory Limited
126 Wish Hill
Eastbourne
East Sussex
BN20 9HL

Date:

Be Gymnastics Charity
Statement of Financial Activities
for the Period 6 October 2023 to 31 March 2025

		Unrestricted fund £
INCOME AND ENDOWMENTS FROM	Notes	
Donations and legacies		28,750
Investment income	2	31
Total		<u>28,781</u>
EXPENDITURE ON		
Raising funds		480
		<u> </u>
NET INCOME		28,301
		<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>28,301</u></u>

The notes form part of these financial statements

Be Gymnastics Charity

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £
CURRENT ASSETS		
Debtors	4	212
Cash at bank		28,569
		<u>28,781</u>
CREDITORS		
Amounts falling due within one year	5	(480)
		<u>28,301</u>
NET CURRENT ASSETS		<u>28,301</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		28,301
NET ASSETS		<u>28,301</u>
FUNDS	6	<u>28,301</u>
Unrestricted funds		28,301
TOTAL FUNDS		<u>28,301</u>

Jan 26, 2026

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



Beth Winter (Jan 26, 2026 22:03:57 GMT)

.....
B Winter - Trustee

**Notes to the Financial Statements
for the Period 6 October 2023 to 31 March 2025**

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.

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.

2. INVESTMENT INCOME

	£
Deposit account interest	31
	<u>31</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	212
	<u>212</u>

Be Gymnastics Charity

Notes to the Financial Statements - continued
for the Period 6 October 2023 to 31 March 2025

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ 480
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6. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.25 £
Unrestricted funds		
General fund	28,301	28,301
TOTAL FUNDS	<u>28,301</u>	<u>28,301</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,781	(480)	28,301
TOTAL FUNDS	<u>28,781</u>	<u>(480)</u>	<u>28,301</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2025.

Be Gymnastics Charity
Detailed Statement of Financial Activities
for the Period 6 October 2023 to 31 March 2025

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	28,750
Investment income	
Deposit account interest	31
Total incoming resources	28,781
EXPENDITURE	
Support costs	
Governance costs	
Accountancy and legal fees	480
Total resources expended	480
Net income	28,301

BE GYMNASTICS CHARITY
178 Brodrick Road, Eastbourne, East Sussex, BN22 9RF

Mrs Sarah Price
SLP Advisory Limited T/A
SLP Accountants
126 Wish Hill
Eastbourne
East Sussex
BN20 9HL

26 January 2026

Dear Sirs

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you, in connection with your examination and preparation of the charity's financial statements for the year ended 31 March 2025.

- 1 We acknowledge, as trustees our collective responsibility under the Charities Act 2011 for presenting financial statements, which give a true and fair view and confirm that we have approved the financial statements for the year ended 31 March 2025. We also acknowledge our responsibility for making accurate representations to you. All the accounting records have been made available to you for the purpose of your assignment and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and management meetings, have been made available to you.
- 2 We confirm that the charity is eligible for an independent examination of its financial statements, and that there are no circumstances which we should draw to your attention which would invalidate this eligibility. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK).
- 3 We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operates.
- 4 All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such incoming resources.
- 5 Other than those disclosed in the financial statements we are not aware of any material liabilities, provisions, contingent liabilities, contingent assets or contracted for capital commitments that need to be provided for or disclosed in the financial statements.
- 6 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets except as disclosed in the notes to the financial statements.

- 7 Other than those disclosed in the financial statements, the charity has not entered into any transactions or has balances outstanding involving trustees, officers or other related parties, which require disclosure under the law or the financial reporting framework adopted, including the Charities SORP. If relevant, appropriate disclosure has been made of the control of the charity.
- 8 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect errors or fraud, and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees or others who have significant roles in internal control, or those employed by the charity where the fraud could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our notice.
- 9 We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's constitution which might result in the charity suffering significant penalties or other loss. No allegations of such irregularities or breaches have come to our notice. We confirm that the charity has had no non-routine communication with Charity Commission during or since the period of which you are unaware.
- 10 We have reviewed the affairs of the charity and confirm that no income is subject to income or capital gains tax. We have also reviewed the VAT treatment in relation to contractual services provided by the charity and confirm that VAT has been correctly accounted for.
- 11 The financial statements have been prepared on the going concern basis as we believe that adequate cash resources will be available to cover the charity's requirements for working capital and capital expenditure for at least the next twelve months. We are not aware of any other factors which could put into jeopardy the charity's going concern status during or beyond this period.
- 12 There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
- 13 We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.

Yours faithfully


Beth Winter (Jan 26, 2026 22:03:57 GMT)

Ms Beth Winter
Signed on behalf of the board of trustees
Jan 26, 2026






2025 Accounts

Final Audit Report

2026-01-26

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