ROCHESTER INDOOR SKATEPARK CLUB

England & Wales · Charity number 1120800

Details

Status	Registered
Legal form	Charitable company
Company number	06298910
Registered	2007-09-06
Register	View on the Charity Commission register

Contact

Address	Unit 1B Laker Road Rochester ME1 3QX
Phone	01634400706
Email	kathy.skatepark@yahoo.co.uk
Website	www.unit1skatepark.co.uk

Activities

Objects: TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE IN ROCHESTER, KENT AND THE SURROUNDING DISTRICT THROUGH:A) THE PROVISION OF EDUCATIONAL, RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTERESTS OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE; ANDB) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY, AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: provision of indoor skatepark facilities

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

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Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, MEDWAY, KENT
- Kent
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£119,085	£116,666	-	-
2024-07-31	£108,047	£111,576	-	-
2023-07-31	£87,634	£110,614	-	-
2022-07-31	£119,095	£105,768	-	-
2021-07-31	£96,325	£94,657	-	-
2020-07-31	£118,021	£101,450	-	-

Trustees

Name	Role	Appointed
JOEL SIMS		2016-10-25
LUCILLE ARNOLD		2013-09-30
Richard william Hampton		2023-01-07

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Accounts

REGISTERED COMPANY NUMBER: 06298910 (England and Wales)
REGISTERED CHARITY NUMBER: 1120800

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

FOR

ROCHESTER INDOOR SKATEPARK CLUB

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 5YU

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

ROCHESTER INDOOR SKATEPARK CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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 a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06298910 (England and Wales)

Registered Charity number
1120800

Registered office
Suite 21 10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Trustees
Ms L Arnold
J Sims
R Hampton

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

....
R Hampton - Trustee

ROCHESTER INDOOR SKATEPARK CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds £	Restricted fund £	**31.7.25 Total funds £**	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**119,085**	**-**	**119,085**	108,047
EXPENDITURE ON					
Raising funds	2	**116,666**	**-**	**116,666**	111,576
NET INCOME/(EXPENDITURE)		**2,419**	**-**	**2,419**	(3,529)
RECONCILIATION OF FUNDS					
Total funds brought forward		**45,245**	**(20,650)**	**24,595**	28,124
TOTAL FUNDS CARRIED FORWARD		**47,664**	**(20,650)**	**27,014**	24,595

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2025

	Notes	Unrestricted funds £	Restricted fund £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	6	**9,878**	**-**	**9,878**	13,289
CURRENT ASSETS					
Cash at bank		**38,466**	**-**	**38,466**	32,636
CREDITORS					
Amounts falling due within one year	7	**(680)**	**-**	**(680)**	(680)
NET CURRENT ASSETS		**37,786**	**-**	**37,786**	31,956
TOTAL ASSETS LESS CURRENT LIABILITIES		**47,664**	**-**	**47,664**	45,245
NET ASSETS		**47,664**	**-**	**47,664**	45,245
FUNDS	8				
Unrestricted funds				**47,664**	45,245
Restricted funds				**(20,650)**	(20,650)
TOTAL FUNDS				**27,014**	24,595

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
R Hampton - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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.

continued...

2. RAISING FUNDS

Raising donations and legacies

	31.7.25	31.7.24
	£	£
Staff costs	**42,705**	33,718
Rent and Rates	**43,000**	43,000
Property maintenance & repairs	**8,370**	7,830
Support costs	**9,288**	-
	103,363	84,548

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.25	31.7.24
	£	£
Depreciation - owned assets	**3,411**	4,548

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	108,047	-	108,047
EXPENDITURE ON			
Raising funds	111,576	-	111,576
NET INCOME/(EXPENDITURE)	(3,529)	-	(3,529)
RECONCILIATION OF FUNDS			
Total funds brought forward	48,774	(20,650)	28,124
TOTAL FUNDS CARRIED FORWARD	45,245	(20,650)	24,595

continued...

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2024 and 31 July 2025	**29,100**	**72,660**	**2,314**	**104,074**
DEPRECIATION				
At 1 August 2024	**25,019**	**64,196**	**1,570**	**90,785**
Charge for year	**1,020**	**2,115**	**276**	**3,411**
At 31 July 2025	**26,039**	**66,311**	**1,846**	**94,196**
NET BOOK VALUE				
At 31 July 2025	**3,061**	**6,349**	**468**	**9,878**
At 31 July 2024	4,081	8,464	744	13,289

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Accrued expenses	**680**	680

8. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	**45,245**	**2,419**	**47,664**
Restricted funds			
Sinking Fund	**(20,650)**	**-**	**(20,650)**
TOTAL FUNDS	**24,595**	**2,419**	**27,014**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**119,085**	**(116,666)**	**2,419**
TOTAL FUNDS	**119,085**	**(116,666)**	**2,419**

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	48,774	(3,529)	45,245
Restricted funds			
Sinking Fund	(20,650)	-	(20,650)
TOTAL FUNDS	28,124	(3,529)	24,595

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,047	(111,576)	(3,529)
TOTAL FUNDS	108,047	(111,576)	(3,529)

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

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	48,774	(1,110)	47,664
Restricted funds			
Sinking Fund	(20,650)	-	(20,650)
TOTAL FUNDS	28,124	(1,110)	27,014

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	227,132	(228,242)	(1,110)
TOTAL FUNDS	227,132	(228,242)	(1,110)

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

ROCHESTER INDOOR SKATEPARK CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	31.7.25	31.7.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	**-**	764
Donations	**4,669**	4,973
Grants	**23,484**	10,705
Admissions	**90,932**	91,605
	119,085	108,047
Total incoming resources	**119,085**	108,047
EXPENDITURE		
Raising donations and legacies		
Wages	**42,705**	33,718
Rent and Rates	**43,000**	43,000
Property maintenance & repairs	**8,370**	7,830
	94,075	84,548
Other trading activities		
Cafe purchases	**8,539**	11,537
Stock	**4,764**	5,106
	13,303	16,643
Support costs		
Management		
Telephone	**485**	199
Postage and stationery	**670**	1,734
Sundries	**229**	572
Licences and insurance	**2,540**	2,261
Accountancy	**414**	414
Charitable work	**91**	293
	4,429	5,473
Finance		
Bank charges	**1,448**	364
Plant and machinery	**1,020**	1,360
Fixtures and fittings	**2,115**	2,820
Computer equipment	**276**	368
	4,859	4,912
Total resources expended	**116,666**	111,576
Net income/(expenditure)	**2,419**	(3,529)

ROCHESTER INDOOR SKATEPARK CLUB

England & Wales - Charity number 1120800

Accounts

REGISTERED COMPANY NUMBER: 06298910 (England and Wales)
REGISTERED CHARITY NUMBER: 1120800

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

FOR

ROCHESTER INDOOR SKATEPARK CLUB

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 5YU

ROCHESTER INDOOR SKATEPARK CLUB

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

ROCHESTER INDOOR SKATEPARK CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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 a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06298910 (England and Wales)

Registered Charity number

1120800

Registered office

Suite 21 10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Trustees

Ms L Arnold
J Sims
R Hampton

Approved by order of the board of trustees on 17/2/25 and signed on its behalf by:

L. Arnold

Ms L Arnold - Trustee

ROCHESTER INDOOR SKATEPARK CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		108,047	-	108,047	87,634
EXPENDITURE ON					
Raising funds		111,576	-	111,576	110,614
NET INCOME/(EXPENDITURE)		(3,529)	-	(3,529)	(22,980)
RECONCILIATION OF FUNDS					
Total funds brought forward		48,774	(20,650)	28,124	51,104
TOTAL FUNDS CARRIED FORWARD		45,245	(20,650)	24,595	28,124

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2024

	Notes	Unrestricted funds £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
FIXED ASSETS					
Tangible assets	5	13,289	-	13,289	15,354
CURRENT ASSETS					
Cash at bank		32,636	-	32,636	34,100
CREDITORS					
Amounts falling due within one year	6	(680)	-	(680)	(680)
NET CURRENT ASSETS		31,956	-	31,956	33,420
TOTAL ASSETS LESS CURRENT LIABILITIES		45,245	-	45,245	48,774
NET ASSETS		45,245	-	45,245	48,774
FUNDS	7				
Unrestricted funds				45,245	48,774
Restricted funds				(20,650)	(20,650)
TOTAL FUNDS				24,595	28,124

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17/2/25 and were signed on its behalf by:

L. Arnold

L Arnold - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.24	31.7.23
	£	£
Depreciation - owned assets	4,548	4,888

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	87,634	-	87,634
EXPENDITURE ON			
Raising funds	110,614	-	110,614
NET INCOME/(EXPENDITURE)	(22,980)	-	(22,980)
RECONCILIATION OF FUNDS			
Total funds brought forward	71,754	(20,650)	51,104
TOTAL FUNDS CARRIED FORWARD	48,774	(20,650)	28,124

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2023	27,726	72,660	1,205	101,591
Additions	1,374	-	1,109	2,483
At 31 July 2024	29,100	72,660	2,314	104,074
DEPRECIATION				
At 1 August 2023	23,659	61,376	1,202	86,237
Charge for year	1,360	2,820	368	4,548
At 31 July 2024	25,019	64,196	1,570	90,785
NET BOOK VALUE				
At 31 July 2024	4,081	8,464	744	13,289
At 31 July 2023	4,067	11,284	3	15,354

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Accrued expenses	680	680

7. MOVEMENT IN FUNDS

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	48,774	(3,529)	45,245
Restricted funds			
Sinking Fund	(20,650)	-	(20,650)
TOTAL FUNDS	28,124	(3,529)	24,595

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	108,047	(111,576)	(3,529)
TOTAL FUNDS	108,047	(111,576)	(3,529)

Comparatives for movement in funds

	At 1.8.22	Net movement in funds	Transfers between funds	At 31.7.23
	£	£	£	£
Unrestricted funds				
General fund	71,754	(22,980)	-	48,774
Restricted funds				
Sinking Fund	(20,650)	-	-	(20,650)
TOTAL FUNDS	51,104	(22,980)	-	28,124

continued...

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,634	(110,614)	(22,980)
TOTAL FUNDS	87,634	(110,614)	(22,980)

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

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
Unrestricted funds				
General fund	71,754	(26,509)	-	45,245
Restricted funds				
Sinking Fund	(20,650)	-	-	(20,650)
TOTAL FUNDS	51,104	(26,509)	-	24,595

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	195,681	(222,190)	(26,509)
TOTAL FUNDS	195,681	(222,190)	(26,509)

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	31.7.24	31.7.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	764	-
Donations	4,973	2,893
Grants	10,705	3,015
Admissions	91,605	81,726
	108,047	87,634
Total incoming resources	108,047	87,634
EXPENDITURE		
Raising donations and legacies		
Wages	33,718	29,815
Rent and Rates	43,000	43,000
Property maintenance & repairs	7,830	7,406
	84,548	80,221
Other trading activities		
Cafe purchases	11,537	11,255
Stock	5,106	8,979
	16,643	20,234
Support costs		
Management		
Telephone	199	740
Postage and stationery	1,734	469
Sundries	572	399
Travelling	-	102
Licences and insurance	2,261	2,103
Accountancy	414	440
Charitable work	293	611
	5,473	4,864
Finance		
Bank charges	364	407
Plant and machinery	1,360	1,128
Fixtures and fittings	2,820	3,760
Computer equipment	368	-
	4,912	5,295
Total resources expended	111,576	110,614
Net expenditure	(3,529)	(22,980)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 06298910 (England and Wales)
REGISTERED CHARITY NUMBER: 1120800

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

FOR

ROCHESTER INDOOR SKATEPARK CLUB

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 5YU

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. 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 a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06298910 (England and Wales)

Registered Charity number

1120800

Registered office

Suite 21 10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Trustees

Ms L Arnold
J Sims
Mr R Hampton

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

....
Ms L Arnold - Trustee

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted funds £	Sinking fund £	**31.7.23 Total funds £**	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**87,634**	**-**	**87,634**	119,095
EXPENDITURE ON					
Raising funds	2	**110,614**	**-**	**110,614**	105,768
NET INCOME/(EXPENDITURE)		**(22,980)**	**-**	**(22,980)**	13,327
Transfers between funds	9	**(14,500)**	**14,500**	**-**	-
Net movement in funds		**(37,480)**	**14,500**	**(22,980)**	-
RECONCILIATION OF FUNDS					
Total funds brought forward		**51,104**	**20,650**	**71,754**	58,427
TOTAL FUNDS CARRIED FORWARD		**13,624**	**35,150**	**48,774**	51,104

The notes form part of these financial statements

ROCHESTER INDOOR SKATEPARK CLUB

BALANCE SHEET
31 JULY 2023

	Notes	Unrestricted funds £	Sinking fund £	**31.7.23 Total funds £**	31.7.22 Total funds £
FIXED ASSETS					
Tangible assets	7	**15,354**	**-**	**15,354**	18,591
CURRENT ASSETS					
Cash at bank		**34,100**	**-**	**34,100**	53,843
CREDITORS					
Amounts falling due within one year	8	**(680)**	**-**	**(680)**	(680)
NET CURRENT ASSETS		**33,420**	**-**	**33,420**	53,163
TOTAL ASSETS LESS CURRENT LIABILITIES		**48,774**	**-**	**48,774**	71,754
NET ASSETS		**48,774**	**-**	**48,774**	71,754
FUNDS	9				
Unrestricted funds				**13,624**	51,104
Restricted funds				**35,150**	20,650
TOTAL FUNDS				**48,774**	71,754

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
L Arnold - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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.

 continued...

2. RAISING FUNDS

Investment management costs

	31.7.23	31.7.22
	£	£
Support costs	**-**	5,292

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.23	31.7.22
	£	£
Depreciation - owned assets	**4,888**	6,216

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.23	31.7.22
General	**1**	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Sinking fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	119,095	-	119,095
EXPENDITURE ON			
Raising funds	105,768	-	105,768
NET INCOME	13,327	-	13,327
Transfers between funds	(20,650)	20,650	-
Net movement in funds	(7,323)	20,650	13,327
RECONCILIATION OF FUNDS			
Total funds brought forward	58,427	-	58,427

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	51,104	20,650	71,754

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2022	**26,075**	**72,660**	**1,205**	**99,940**
Additions	**1,651**	**-**	**-**	**1,651**
At 31 July 2023	**27,726**	**72,660**	**1,205**	**101,591**
DEPRECIATION				
At 1 August 2022	**22,531**	**57,616**	**1,202**	**81,349**
Charge for year	**1,128**	**3,760**	**-**	**4,888**
At 31 July 2023	**23,659**	**61,376**	**1,202**	**86,237**
NET BOOK VALUE				
At 31 July 2023	**4,067**	**11,284**	**3**	**15,354**
At 31 July 2022	3,544	15,044	3	18,591

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23 £	31.7.22 £
Accrued expenses	**680**	680

9. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	**51,104**	**(22,980)**	**(14,500)**	**13,624**
Restricted funds				
Sinking Fund	**20,650**	**-**	**14,500**	**35,150**
TOTAL FUNDS	**71,754**	**(22,980)**	**-**	**48,774**

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**87,634**	**(110,614)**	**(22,980)**
TOTAL FUNDS	**87,634**	**(110,614)**	**(22,980)**

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	58,427	13,327	(20,650)	51,104
Restricted funds				
Sinking Fund	-	-	20,650	20,650
TOTAL FUNDS	58,427	13,327	-	71,754

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,095	(105,768)	13,327
TOTAL FUNDS	119,095	(105,768)	13,327

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

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	58,427	(9,653)	(35,150)	13,624
Restricted funds				
Sinking Fund	-	-	35,150	35,150
TOTAL FUNDS	58,427	(9,653)	-	48,774

continued...

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	206,729	(216,382)	(9,653)
TOTAL FUNDS	206,729	(216,382)	(9,653)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

ROCHESTER INDOOR SKATEPARK CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	31.7.23	31.7.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**2,893**	1,552
Grants	**3,015**	32,700
Admissions	**81,726**	84,843
	87,634	119,095
Total incoming resources	**87,634**	119,095
EXPENDITURE		
Raising donations and legacies		
Wages	**29,815**	25,075
Rent and Rates	**43,000**	43,000
Property maintenance & repairs	**7,406**	4,875
	80,221	72,950
Other trading activities		
Cafe purchases	**11,255**	11,468
Stock	**8,979**	9,842
	20,234	21,310
Support costs		
Management		
Telephone	**740**	747
Postage and stationery	**469**	362
Advertising	**-**	460
Sundries	**399**	144
Travelling	**102**	140
Licences and insurance	**2,103**	1,800
Accountancy	**440**	474
Charitable work	**611**	160
	4,864	4,287
Finance		
Bank charges	**407**	1,005
Plant and machinery	**1,128**	1,182
Fixtures and fittings	**3,760**	5,014
Computer equipment	**-**	20
	5,295	7,221
Total resources expended	**110,614**	105,768
Net (expenditure)/income	**(22,980)**	13,327

This page does not form part of the statutory financial statements

ROCHESTER INDOOR SKATEPARK CLUB

England & Wales - Charity number 1120800

Accounts

REGISTERED COMPANY NUMBER: 06298910 (England and Wales)
REGISTERED CHARITY NUMBER: 1120800

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

FOR

ROCHESTER INDOOR SKATEPARK CLUB

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 5YU

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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 a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06298910 (England and Wales)

Registered Charity number

1120800

Registered office

Suite 21 10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Trustees

Ms L Arnold
J Sims
G Waters (resigned 22.11.21)
Ms J H Shaw

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

....
Ms L Arnold - Trustee

ROCHESTER INDOOR SKATEPARK CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	**31.7.22 Unrestricted fund £**	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**119,095**	96,325
EXPENDITURE ON			
Raising funds	2	**105,768**	94,657
NET INCOME		**13,327**	1,668
RECONCILIATION OF FUNDS			
Total funds brought forward		**58,427**	56,759
TOTAL FUNDS CARRIED FORWARD		**71,754**	58,427

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2022

	Notes	31.7.22 Unrestricted fund £	31.7.21 Total funds £
FIXED ASSETS			
Tangible assets	7	**18,591**	24,383
CURRENT ASSETS			
Cash at bank		**53,843**	34,724
CREDITORS			
Amounts falling due within one year	8	**(680)**	(680)
NET CURRENT ASSETS		**53,163**	34,044
TOTAL ASSETS LESS CURRENT LIABILITIES		**71,754**	58,427
NET ASSETS		**71,754**	58,427
FUNDS	9		
Unrestricted funds		**71,754**	58,427
TOTAL FUNDS		**71,754**	58,427

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
L Arnold - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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.

 continued...

2. RAISING FUNDS

Investment management costs

	31.7.22	31.7.21
	£	£
Support costs	**5,292**	-

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.22	31.7.21
	£	£
Depreciation - owned assets	**6,216**	8,128

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.22	31.7.21
General	**1**	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	96,325
EXPENDITURE ON	
Raising funds	94,657
NET INCOME	1,668
RECONCILIATION OF FUNDS	
Total funds brought forward	56,759
TOTAL FUNDS CARRIED FORWARD	58,427

continued...

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2021	**25,651**	**72,660**	**1,205**	**99,516**
Additions	**424**	**-**	**-**	**424**
At 31 July 2022	**26,075**	**72,660**	**1,205**	**99,940**
DEPRECIATION				
At 1 August 2021	**21,349**	**52,602**	**1,182**	**75,133**
Charge for year	**1,182**	**5,014**	**20**	**6,216**
At 31 July 2022	**22,531**	**57,616**	**1,202**	**81,349**
NET BOOK VALUE				
At 31 July 2022	**3,544**	**15,044**	**3**	**18,591**
At 31 July 2021	4,302	20,058	23	24,383

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.7.21 £
Accrued expenses	**680**	680

9. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	**58,427**	**13,327**	**71,754**
TOTAL FUNDS	**58,427**	**13,327**	**71,754**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**119,095**	**(105,768)**	**13,327**
TOTAL FUNDS	**119,095**	**(105,768)**	**13,327**

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	56,759	1,668	58,427
TOTAL FUNDS	56,759	1,668	58,427

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,325	(94,657)	1,668
TOTAL FUNDS	96,325	(94,657)	1,668

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

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	56,759	14,995	71,754
TOTAL FUNDS	56,759	14,995	71,754

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	215,420	(200,425)	14,995
TOTAL FUNDS	215,420	(200,425)	14,995

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022

	31.7.22	31.7.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,552**	1,105
Grants	**32,700**	38,123
Admissions	**84,843**	57,097
	119,095	96,325
Total incoming resources	**119,095**	96,325
EXPENDITURE		
Raising donations and legacies		
Wages	**25,075**	21,386
Rent and Rates	**43,000**	43,000
Property maintenance & repairs	**4,875**	7,430
	72,950	71,816
Other trading activities		
Cafe purchases	**11,468**	6,135
Stock	**9,842**	3,718
	21,310	9,853
Support costs		
Management		
Telephone	**747**	833
Postage and stationery	**362**	320
Advertising	**460**	606
Sundries	**144**	25
Travelling	**140**	-
Licences and insurance	**1,800**	1,654
Accountancy	**474**	559
Charitable work	**160**	240
	4,287	4,237
Finance		
Bank charges	**1,005**	623
Plant and machinery	**1,182**	1,434
Fixtures and fittings	**5,014**	6,686
Computer equipment	**20**	8
	7,221	8,751
Total resources expended	**105,768**	94,657
Net income	**13,327**	1,668

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 06298910 (England and Wales)
REGISTERED CHARITY NUMBER: 1120800

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

FOR

ROCHESTER INDOOR SKATEPARK CLUB

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 5YU

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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 a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06298910 (England and Wales)

Registered Charity number
1120800

Registered office
Suite 21 10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Trustees
Ms L Arnold
J Sims
G Waters (resigned 22.11.21)
Ms J H Shaw (appointed 17.6.21)

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

....
Ms L Arnold - Trustee

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	Notes	31.7.21 Unrestricted fund £	31.7.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**96,325**	118,021
EXPENDITURE ON			
Raising funds	2	**94,657**	101,450
NET INCOME		**1,668**	16,571
RECONCILIATION OF FUNDS			
Total funds brought forward		**56,759**	40,188
TOTAL FUNDS CARRIED FORWARD		**58,427**	56,759

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2021

	Notes	31.7.21 Unrestricted fund £	31.7.20 Total funds £
FIXED ASSETS			
Tangible assets	7	**24,383**	28,965
CURRENT ASSETS			
Cash at bank		**34,724**	28,474
CREDITORS			
Amounts falling due within one year	8	**(680)**	(680)
NET CURRENT ASSETS		**34,044**	27,794
TOTAL ASSETS LESS CURRENT LIABILITIES		**58,427**	56,759
NET ASSETS		**58,427**	56,759
FUNDS	9		
Unrestricted funds		**58,427**	56,759
TOTAL FUNDS		**58,427**	56,759

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
L Arnold - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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.

 continued...

2. RAISING FUNDS

Raising donations and legacies

	31.7.21	31.7.20
	£	£
Staff costs	**21,386**	21,047
Rent and Rates	**43,000**	43,000
Property maintenance & repairs	**7,430**	7,686
Support costs	**-**	14,497
	71,816	86,230

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.21	31.7.20
	£	£
Depreciation - owned assets	**8,128**	9,654

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.21	31.7.20
General	**1**	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	118,021
EXPENDITURE ON	
Raising funds	101,450
NET INCOME	16,571

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	40,188
TOTAL FUNDS CARRIED FORWARD	56,759

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2020	**22,105**	**72,660**	**1,205**	**95,970**
Additions	**3,546**	**-**	**-**	**3,546**
At 31 July 2021	**25,651**	**72,660**	**1,205**	**99,516**
DEPRECIATION				
At 1 August 2020	**19,915**	**45,916**	**1,174**	**67,005**
Charge for year	**1,434**	**6,686**	**8**	**8,128**
At 31 July 2021	**21,349**	**52,602**	**1,182**	**75,133**
NET BOOK VALUE				
At 31 July 2021	**4,302**	**20,058**	**23**	**24,383**
At 31 July 2020	2,190	26,744	31	28,965

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21 £	31.7.20 £
Accrued expenses	**680**	680

9. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	**56,759**	**1,668**	**58,427**
TOTAL FUNDS	**56,759**	**1,668**	**58,427**

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**96,325**	**(94,657)**	**1,668**
TOTAL FUNDS	**96,325**	**(94,657)**	**1,668**

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	40,188	16,571	56,759
TOTAL FUNDS	40,188	16,571	56,759

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,021	(101,450)	16,571
TOTAL FUNDS	118,021	(101,450)	16,571

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

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	40,188	18,239	58,427
TOTAL FUNDS	40,188	18,239	58,427

continued...

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	214,346	(196,107)	18,239
TOTAL FUNDS	214,346	(196,107)	18,239

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

ROCHESTER INDOOR SKATEPARK CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	31.7.21	31.7.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,105**	417
Grants	**38,123**	31,034
Admissions	**57,097**	86,570
	96,325	118,021
Total incoming resources	**96,325**	118,021
EXPENDITURE		
Raising donations and legacies		
Wages	**21,386**	21,047
Rent and Rates	**43,000**	43,000
Property maintenance & repairs	**7,430**	7,686
	71,816	71,733
Other trading activities		
Cafe purchases	**6,135**	8,106
Stock	**3,718**	7,114
	9,853	15,220
Support costs		
Management		
Telephone	**833**	651
Postage and stationery	**320**	474
Advertising	**606**	476
Sundries	**25**	160
Travelling	**-**	293
Licences and insurance	**1,654**	1,320
Accountancy	**559**	499
Charitable work	**240**	356
	4,237	4,229
Finance		
Bank charges	**623**	614
Plant and machinery	**1,434**	730
Fixtures and fittings	**6,686**	8,914
Computer equipment	**8**	10
	8,751	10,268
Total resources expended	**94,657**	101,450
Net income	**1,668**	16,571

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 06298910 (England and Wales)
REGISTERED CHARITY NUMBER: 1120800

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2020

FOR

ROCHESTER INDOOR SKATEPARK CLUB

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 5YU

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

ROCHESTER INDOOR SKATEPARK CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2020. 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 a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06298910 (England and Wales)

Registered Charity number
1120800

Registered office
Suite 21 10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Trustees
Ms K J Holmes (resigned 28.11.19)
Ms L Arnold
J Sims
G Waters (appointed 28.11.19)

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

....
Ms L Arnold - Trustee

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020

	Notes	31.7.20 Unrestricted fund £	31.7.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**118,021**	107,201
EXPENDITURE ON			
Raising funds	2	**101,450**	102,904
NET INCOME		**16,571**	4,297
RECONCILIATION OF FUNDS			
Total funds brought forward		**40,188**	35,891
TOTAL FUNDS CARRIED FORWARD		**56,759**	40,188

The notes form part of these financial statements

BALANCE SHEET
31 JULY 2020

	Notes	31.7.20 Unrestricted fund £	31.7.19 Total funds £
FIXED ASSETS			
Tangible assets	7	**28,965**	38,264
CURRENT ASSETS			
Cash at bank		**28,474**	2,604
CREDITORS			
Amounts falling due within one year	8	**(680)**	(680)
NET CURRENT ASSETS		**27,794**	1,924
TOTAL ASSETS LESS CURRENT LIABILITIES		**56,759**	40,188
NET ASSETS		**56,759**	40,188
FUNDS	9		
Unrestricted funds		**56,759**	40,188
TOTAL FUNDS		**56,759**	40,188

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
L Arnold - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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. RAISING FUNDS

Raising donations and legacies

	31.7.20	31.7.19
	£	£
Staff costs	**21,047**	20,643
Rent and Rates	**43,000**	43,000
Property maintenance & repairs	**7,686**	7,333
Support costs	**14,497**	3,796
	86,230	74,772

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.20	31.7.19
	£	£
Depreciation - owned assets	**9,654**	12,759

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.20	31.7.19
General	**1**	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	107,201
EXPENDITURE ON	
Raising funds	102,904
NET INCOME	4,297
RECONCILIATION OF FUNDS	
Total funds brought forward	35,891
TOTAL FUNDS CARRIED FORWARD	40,188

continued...

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2019	**21,750**	**72,660**	**1,205**	**95,615**
Additions	**355**	**-**	**-**	**355**
At 31 July 2020	**22,105**	**72,660**	**1,205**	**95,970**
DEPRECIATION				
At 1 August 2019	**19,185**	**37,002**	**1,164**	**57,351**
Charge for year	**730**	**8,914**	**10**	**9,654**
At 31 July 2020	**19,915**	**45,916**	**1,174**	**67,005**
NET BOOK VALUE				
At 31 July 2020	**2,190**	**26,744**	**31**	**28,965**
At 31 July 2019	2,565	35,658	41	38,264

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.20 £	31.7.19 £
Accrued expenses	**680**	680

9. MOVEMENT IN FUNDS

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	**40,188**	**16,571**	**56,759**
TOTAL FUNDS	**40,188**	**16,571**	**56,759**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**118,021**	**(101,450)**	**16,571**
TOTAL FUNDS	**118,021**	**(101,450)**	**16,571**

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.18	Net movement in funds	At 31.7.19
	£	£	£
Unrestricted funds			
General fund	35,891	4,297	40,188
TOTAL FUNDS	35,891	4,297	40,188

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	107,201	(102,904)	4,297
TOTAL FUNDS	107,201	(102,904)	4,297

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

	At 1.8.18	Net movement in funds	At 31.7.20
	£	£	£
Unrestricted funds			
General fund	35,891	20,868	56,759
TOTAL FUNDS	35,891	20,868	56,759

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	225,222	(204,354)	20,868
TOTAL FUNDS	225,222	(204,354)	20,868

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2020.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020

	31.7.20	31.7.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**417**	1,398
Grants	**31,034**	20,255
Admissions	**86,570**	85,548
	118,021	107,201
Total incoming resources	**118,021**	107,201
EXPENDITURE		
Raising donations and legacies		
Wages	**21,047**	20,643
Rent and Rates	**43,000**	43,000
Property maintenance & repairs	**7,686**	7,333
	71,733	70,976
Other trading activities		
Cafe purchases	**8,106**	8,097
Stock	**7,114**	7,276
	15,220	15,373
Support costs		
Management		
Telephone	**651**	761
Postage and stationery	**474**	147
Advertising	**476**	978
Sundries	**160**	89
Travelling	**293**	-
Licences and insurance	**1,320**	654
Accountancy	**499**	427
Charitable work	**356**	-
	4,229	3,056
Finance		
Bank charges	**614**	740
Plant and machinery	**730**	855
Fixtures and fittings	**8,914**	11,886
Computer equipment	**10**	18
	10,268	13,499
Total resources expended	**101,450**	102,904
Net income	**16,571**	4,297

This page does not form part of the statutory financial statements