

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

ROCHESTER INDOOR SKATEPARK CLUB

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FOR THE YEAR ENDED 31 JULY 2022

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ROCHESTER INDOOR SKATEPARK CLUB

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

		31.7.22	31.7.21
		Unrestricted	Total
		fund	funds
	Notes	£	£
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

ROCHESTER INDOOR SKATEPARK CLUB

BALANCE SHEET
31 JULY 2022

		31.7.22	31.7.21
		Unrestricted	Total
		fund	funds
	Notes	£	£
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

ROCHESTER INDOOR SKATEPARK CLUB

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 JULY 2022**

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.

ROCHESTER INDOOR SKATEPARK CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

2. RAISING FUNDS

Investment management costs

	31.7.22	31.7.21
	£	£
Support costs	5,292	-
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>

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
	<u> </u>
NET INCOME	1,668
RECONCILIATION OF FUNDS	
Total funds brought forward	56,759
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>58,427</u>

ROCHESTER INDOOR SKATEPARK CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

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

ROCHESTER INDOOR SKATEPARK CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

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	<u>56,759</u>	<u>1,668</u>	<u>58,427</u>

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	<u>96,325</u>	<u>(94,657)</u>	<u>1,668</u>

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	<u>56,759</u>	<u>14,995</u>	<u>71,754</u>

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	<u>215,420</u>	<u>(200,425)</u>	<u>14,995</u>

ROCHESTER INDOOR SKATEPARK CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

10. RELATED PARTY DISCLOSURES

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

ROCHESTER INDOOR SKATEPARK CLUB

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