

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

ROCHESTER INDOOR SKATEPARK CLUB

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FOR THE YEAR ENDED 31 JULY 2025

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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		<u>119,085</u>	<u>-</u>	<u>119,085</u>	<u>108,047</u>
EXPENDITURE ON					
Raising funds	2	<u>116,666</u>	<u>-</u>	<u>116,666</u>	<u>111,576</u>
NET INCOME/(EXPENDITURE)		2,419	-	2,419	(3,529)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>45,245</u>	<u>(20,650)</u>	<u>24,595</u>	<u>28,124</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>47,664</u></u>	<u><u>(20,650)</u></u>	<u><u>27,014</u></u>	<u><u>24,595</u></u>

The notes form part of these financial statements

ROCHESTER INDOOR SKATEPARK CLUB

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		<u>37,786</u>	<u>-</u>	<u>37,786</u>	<u>31,956</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,664</u>	<u>-</u>	<u>47,664</u>	<u>45,245</u>
NET ASSETS		<u>47,664</u>	<u>-</u>	<u>47,664</u>	<u>45,245</u>
FUNDS	8				
Unrestricted funds				47,664	45,245
Restricted funds				(20,650)	(20,650)
TOTAL FUNDS				<u>27,014</u>	<u>24,595</u>

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

ROCHESTER INDOOR SKATEPARK CLUB

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.

ROCHESTER INDOOR SKATEPARK CLUB

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

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	-
	<u>103,363</u>	<u>84,548</u>

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
	<u>3,411</u>	<u>4,548</u>

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	<u>108,047</u>	<u>-</u>	<u>108,047</u>
EXPENDITURE ON			
Raising funds	<u>111,576</u>	<u>-</u>	<u>111,576</u>
NET INCOME/(EXPENDITURE)	(3,529)	-	(3,529)
RECONCILIATION OF FUNDS			
Total funds brought forward	48,774	(20,650)	28,124
TOTAL FUNDS CARRIED FORWARD	<u><u>45,245</u></u>	<u><u>(20,650)</u></u>	<u><u>24,595</u></u>

ROCHESTER INDOOR SKATEPARK CLUB

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

6. TANGIBLE FIXED ASSETS

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25 £	31.7.24 £
Accrued expenses	<u>680</u>	<u>680</u>

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	<u>24,595</u>	<u>2,419</u>	<u>27,014</u>

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	<u>119,085</u>	<u>(116,666)</u>	<u>2,419</u>

ROCHESTER INDOOR SKATEPARK CLUB

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

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	<u>28,124</u>	<u>(3,529)</u>	<u>24,595</u>

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	<u>108,047</u>	<u>(111,576)</u>	<u>(3,529)</u>

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	<u>28,124</u>	<u>(1,110)</u>	<u>27,014</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	227,132	(228,242)	(1,110)
TOTAL FUNDS	<u>227,132</u>	<u>(228,242)</u>	<u>(1,110)</u>

ROCHESTER INDOOR SKATEPARK CLUB

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

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)

This page does not form part of the statutory financial statements