

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

England & Wales · Charity number 1199768

Details

Other names CARSC

Status Registered

Legal form CIO

Registered 2022-07-25

Register [View on the Charity Commission register](#)

Contact

Address 65 Welland Place
Ely
CB6 2XA

Phone 07508207981

Email info@cambridgeshirearsc.com

Website www.cambridgeshirearsc.com

Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN ELY AND SURROUNDING AREA BY THE PROVISION OF FACILITIES FOR PARTICIPATION IN ROLLER SKATING.

Activities: The promotion of community participation in healthy recreation in Ely and surrounding area by the provision of facilities for participation in roller skating.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Amateur Sport
- **Who:** The General Public/mankind

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-03	£28,556	£31,125	-	-
2024-08-03	£30,021	£27,263	-	-
2023-08-03	£33,762	£28,399	-	-

Trustees

Name	Role	Appointed
DIANE ELISABETH LILY King ACICM Cert	Chair	2022-07-25
CHRISTOPHER JAMES FARRIER		2022-07-25
ZOE VANESSA KING RN PgCert		2022-07-25

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

England & Wales - Charity number 1199768

Accounts

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 3 AUGUST 2025

Whitings LLP
Chartered Accountants
George Court
Bartholemews Walk
Ely
Cambridgeshire
CB7 4JW

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

BUSINESS INFORMATION

Trustees Mrs D King
Mr Christopher Farrier
Mrs Zoe King

Independent Examiner Whittings LLP
George Court
Bartholmew's Walk
Ely
CB7 4JW

Registered Charity Number 1199768

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

CONTENTS

	Page
Independent examiner's report	1
Profit and loss account	2 - 3
Balance sheet	4
Accounting policies	5 - 6

Cambridgeshire Artistic Roller Skating Club

Independent Examiner's Report to the Trustees

To the Trustees of Cambridgeshire Artistic Roller Skating Club

I report to the trustees on my examination of the financial statements of Cambridgeshire Artistic Roller Skating Club for the year ended 3 August 2025

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011

I report in respect of the examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act

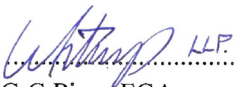
Independent Examiner's Statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the accounts do not accord with these records
- (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 other than to enable a proper understanding of the accounts to be reached.

Dated **01/05/2026**



I G C Piper FCA

Independent Examiner

Partner

WHITINGS LLP

Chartered Accountants & Business Advisers

Ely

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 3 AUGUST 2025

	2025		2024	
	£	£	£	£
Turnover				
Sales - Grades, Improvers, Fun Skates and Skate Hire		19,402		17,906
Sales - Club uniforms		-		30
Sales - Skates		247		1,333
Sales - Badges, Books and Certificates		368		-
Competition Fees Received		3,151		2,639
Competition Passes - Fees received		408		551
Inter-Club Competition income		1,280		-
International competition fees received		704		-
GBSA Membership fees received		509		570
GBSA Test fees received		170		180
GBSA miscellaneous fees		30		-
CARSC Membership Fees Received		323		272
Training days		773		463
Test day expenses received		120		25
Other income		281		5,000
Bank interest received		40		55
Grants received		750		1,000
		<hr/>		<hr/>
		28,556		30,024
Cost of sales				
Badges, books and certificates	175		57	
Club dress material	-		52	
Skates	641		889	
Tights	-		63	
Closing stock of finished goods	(371)		-	
	<hr/>		<hr/>	
		(445)		(1,061)
Gross profit		<hr/>		<hr/>
		28,111		28,963

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 3 AUGUST 2025

	2025		2024	
	£	£	£	£
Administrative expenses				
Floor hire	15,076		14,998	
Travelling	700		1,627	
Hotel and accomodatioin	2,199		451	
Subsistence	93		42	
Printing	116		59	
Postage and carriage	-		25	
Office stationery	18		44	
Internet charges	58		20	
Website charges	244		289	
Music cutting expenses	238		167	
Computer and software	480		174	
Legal and compliance	25		245	
Competition fees	3,511		2,839	
International competition fees	826		-	
GBSA membership fees	612		590	
GBSA affiliation fees	75		75	
GBSA pins	25		140	
GBSA test fees	155		50	
GBSA miscellaneous fees	48		30	
Miscellaneous competition expenses	216		117	
Insurance	251		215	
Competition passes	495		660	
General expenses	343		73	
Miscellaneous events expenses	232		242	
Test day expenses	357		25	
Club uniform costs	-		30	
Training costs	1,375		1,389	
Charity and gifts	212		226	
L Jackson funskates	335		-	
Accountancy	960		-	
Depreciation - Skate assets	743		756	
Depreciation - miscellaneous assets	548		496	
Depreciation - Wheels and skate parts	114		114	
		(30,680)		(26,208)
Operating (loss)/profit		<u>(2,569)</u>		<u>2,755</u>

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

BALANCE SHEET

AS AT 3 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets			3,429		3,620
Current assets					
Stocks		466		-	
Debtors		-		249	
Investments		31		25	
Cash at bank		3,242		5,088	
		<u>3,739</u>		<u>5,362</u>	
Creditors: amounts falling due within one year		<u>(960)</u>		<u>(205)</u>	
Net current assets			<u>2,779</u>		<u>5,157</u>
Total assets less current liabilities			<u>6,208</u>		<u>8,777</u>
Opening reserves			8,777		6,022
(Deficit)/Surplus for the year			<u>(2,569)</u>		<u>2,755</u>
			<u>6,208</u>		<u>8,777</u>

In accordance with the engagement letter dated 29 April 2026, I approve the financial statements set out on pages 2 to 6. I acknowledge my responsibility for the financial statements, including the appropriateness of the accounting basis as set out in note 1 to the financial statements, and for providing Whittings LLP with all information and explanations necessary for their compilation.

The financial statements were signed on ... **01/05/2026**

 Diana King (May 1, 2026 10:25:37 GMT+1)

M/S Whittings

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 3 AUGUST 2025

1 Accounting policies

The principal accounting policies applied are as follows.

1.1 Basis of preparation

The financial information is compiled on an agreed accounting basis that enables profits to be calculated such as to meet the requirements of Section 25 of the Income Tax (Trading and Other Income) Act 2005, and provides sufficient and relevant information to enable the completion of a tax return.

The financial statements have been prepared in accordance with the recognition and measurement principles of UK GAAP - FRS 102 [other than the following departures which are neutral for income tax purposes:

- Freehold properties are not depreciated
- Investment properties are carried as historical cost and are not depreciated
- Investment property components of freehold property have not been separately accounted for and are therefore carried as a complete asset
- The investment portfolio has been accounted for at historical cost, net of any impairment losses, rather than at fair value
- Financing transactions, such as interest free loans to or from related parties have not been discounted to net present value].

Presentation and disclosure requirements of FRS 102 have not been followed as these are not relevant to the sole trader.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Skate assets	8 years
Other assets	8 years
Wheels and Skate parts	3 years

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 3 AUGUST 2025

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

England & Wales - Charity number 1199768

Accounts



Trustees' Annual Report for the period

From 04/08/2023 Period start date To 03/08/2024
Period end date

Charity name: CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

Charity registration number: 1199768

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The promotion of community participation in healthy recreation in Ely and the surrounding area by the provision of facilities for participation in roller skating.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Learn to Skate and public Fun Skate sessions twice weekly. Improver sessions for club skaters four times per week. Ad hoc Fun Skates for the public at Christmas, Easter etc. Entering national competitions.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees consider this in their decision-making.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	No grants are made outside of the charity.
Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	The charity has a large number of volunteers. We have several coaches, safeguarding officer, treasurer, skate mechanic and others who deal with fundraising.

Other		
-------	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The club continues to increase the attendance at the Learn to Skate and Fun Skate sessions. These provide an opportunity for improving fitness in all age groups and making friends and social connections for the public.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Increase in public attendance. Increase in club members.
Performance of fundraising activities against objectives set	Para 1.41	Local City Council grant achieved.
Investment performance against objectives	Para 1.41	Not applicable.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Net Surplus: £2,754 Net Assets: £8,777
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Until recently the charity did not have retained reserves and is now building up a buffer against future losses.
Amount of reserves held	Para 1.22	£8,777
Reasons for holding zero reserves	Para 1.22	Not applicable.
Details of fund materially in deficit	Para 1.24	Not applicable.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No concerns.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Learn to Skate and Fun Skate. Improvers Sessions. Additional holiday Fun Skates. Grants.
Investment policy and objectives including any social investment policy adopted	Para 1.46	None.
A description of the principal risks facing the charity	Para 1.46	Increase in sport centre floor prices.
Other		

Structure, Governance and Management

Description of charity's trusts:		None
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The current charity trustees are the first trustees, and therefore appointed. After the appointment terms expire the trustees will then be appointed by resolution at a properly convened meeting of the charity trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB
Other name the charity uses	
Registered charity number	1199768
Charity's principal address	65, WELLAND PLACE, ELY, CAMBRIDGESHIRE CB6 2XA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	DIANE KING	CHAIR		
2	CHRISTOPHER FARRIER	TRUSTEE		
3	ZOE KING	TRUSTEE		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable.

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Diane King</i>	
Full name(s)	DIANE ELISABETH LILY KING	
Position (eg Secretary, Chair, etc)	CHAIR	
Date	01/05/24	

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

UNAUDITED ACCOUNTS

For the year ended 3rd August 2024

REGISTERED CHARITY NUMBER: 1199768

**TRUSTEES:
DIANE KING (CHAIR)
CHRISTOPHER FARRIER
ZOE KING**

CHAIRPERSON'S CERTIFICATE

I approve the accounts attached on behalf of Cambridgeshire Artistic Roller Skating Club.

I acknowledge Cambridgeshire Artistic Roller Skating Club's responsibility for the accounts, including the appropriateness of the accounting basis as set out in the notes to the accounts, and for providing all the information and explanations necessary for the preparation of the accounts.

Signed: Diane King Date: 09/06/25

(For and on behalf of Cambridgeshire Roller Skating Club)

Print name: DIANE KING

POSITION IN CLUB: CHAIR OF THE BOARD OF TRUSTEES

Cambridgeshire Artistic Roller Skating Club

Profit and Loss Report

04 August, 2023 - 03 August, 2024

Sales

4000 - Sales - Grades, Improvers, Fun Skates and Skate Hire	17,903.98	
4002 - Competition Fees Received	2,639.00	
4003 - GBSA Membership Fees Received	570.32	
4004 - CARSC Membership Fees Received	272.00	
4005 - Sales - Club Uniform	30.00	
4006 - Competition Passes Fees Received	551.00	
4008 - Training Days	462.50	
4009 - GBSA Test Fees Received	180.00	
4012 - Test Day Expenses Received	25.00	
4021 - Sales - Skates	1,332.56	
4900 - Other income	5,000.00	
4901 - Bank Interest Received	54.79	
4902 - Grants Received	1,000.00	
	Total Sales	£30,021.15

Direct Expenses

5000 - Cost of Sales - Badges, Books and Certificates	56.53	
5001 - Cost of Sales - Club Dress Material	52.30	
5002 - Cost of Sales - Skates	888.50	
5205 - Closing Stock - Tights	62.55	
	Total Direct Expenses	£1,059.88

GROSS PROFIT / LOSS **£28,961.27**

Overheads

7101 - Floor Hire	14,997.75
-------------------	-----------

7400 - Travelling	1,626.80
7420 - Hotel and Accommodation	451.00
7460 - Subsistence	41.84
7500 - Printing	59.35
7510 - Postage and Carriage	24.70
7520 - Office Stationery	43.53
7540 - Internet Charges	19.80
7541 - Website Charges	289.03
7542 - Music Cutting Expenses	167.46
7550 - Computer & Software	173.98
7600 - Legal and Compliance	244.83
7621 - Competition Fees	2,839.00
7622 - GBSA Membership Fees	590.32
7623 - GBSA Affiliation Fees	75.00
7624 - Competition Passes	660.05
7625 - GBSA Pins	140.00
7626 - GBSA Test Fees	50.00
7628 - GBSA Miscellaneous Fees	30.00
7629 - Miscellaneous Competition Expenses	117.00
7630 - Insurance	215.12
8030 - Skate Assets Depreciation	755.86
8040 - Miscellaneous Assets Depreciation	495.64
8050 - Wheels/Skate Parts Depreciation	113.92
8200 - General Expenses/Sundries	73.36
8201 - Miscellaneous Events Expenses	241.99
8204 - Test Day Expenses	25.00
8220 - Club Uniform Costs	30.00
8230 - Training Costs	1,388.65
8241 - Charity and Gifts	225.78

Total Overheads	£26,206.76
------------------------	-------------------

NET PROFIT / LOSS	£2,754.51
--------------------------	------------------

Cambridgeshire Artistic Roller Skating Club

Balance Sheet Report

To: 03 August, 2024

ASSETS

Fixed Assets

0030 - Skate Assets	6,046.90	
0031 - Skate Assets - Accumulated Depreciation	-4,396.13	
0040 - Miscellaneous Assets - Cost	3,965.10	
0041 - Miscellaneous Assets - Accumulated Depreciation	-2,159.95	
0050 - Wheels/Skate Parts - Cost	807.18	
0051 - Wheels/Skate Parts - Accumulated Depreciation	-643.35	
	Total Fixed Assets	£3,619.75

Current Assets

1100 - Trade Debtors	249.00	
1200 - Bank Account	441.43	
1210 - Cash	101.90	
1220 - Fundraising Account	4,545.21	
	Total Current Assets	£5,337.54

TOTAL ASSETS **£8,957.29**

LIABILITIES

Current Liabilities

2100 - Trade Creditors	205.31	
	Total Current Liabilities	£205.31

Future Liabilities

2602 - Loan Account - Zoe King	-25.00	
--------------------------------	--------	--

09 Jun 2025 10:10

Total Future Liabilities	-£25.00
---------------------------------	----------------

TOTAL LIABILITIES	£180.31
--------------------------	----------------

TOTAL NET ASSETS	£8,776.98
-------------------------	------------------

EQUITY

Net Profit / Loss	8,776.98
<i>3100 - Profit and Loss Account</i>	1,151.53
<i>Net Profit / Loss (prior year(s))</i>	4,870.94
<i>Net Profit / Loss (current year)</i>	2,754.51
TOTAL EQUITY	£8,776.98

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

NOTES TO THE ACCOUNTS For the year ending 3rd August 2024

ACCOUNTING POLICIES

1. Basis of preparation of accounts

The accounts have been prepared under the historical cost convention.

2. Income

Income represents amounts receivable by the Club for skating sessions, skate hire, other various fundraising or training events, membership and sales of uniforms, badges and grade books. The Club is not VAT registered and therefore all amounts received are not inclusive of VAT.

3. Expenditure

Expenditure represents amounts payable for goods and services provided to the Club including VAT where charged.

4. Tangible fixed assets and depreciation

Tangible fixed assets are shown at cost. Depreciation is provided by the straight-line depreciation of the assets over their expected useful lives on the following bases:

Skate Assets	8 years
Other Assets	8 years
Wheels and Skate Part Assets	3 years

5. Stock

Stock (badges and grade books) is stated at cost value to the Club.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Cambridgeshire Artistic Roller Skating Club

On accounts for the year ended

3rd August 2024 **Charity no (if any)** 1199768

Set out on pages

1 to 7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **3rd August 2024**

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Empty rectangular box at the top of the page.

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Nothing to note

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

England & Wales - Charity number 1199768

Accounts



Trustees' Annual Report for the period

From **04/08/2022** Period start date To **03/08/24**
Period end date

Charity name: CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

Charity registration number: 1199768

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The promotion of community participation in healthy recreation in Ely and the surrounding area by the provision of facilities for participation in roller skating.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Learn to Skate and public Fun Skate sessions twice weekly. Improver sessions for club skaters four times per week. Ad hoc Fun Skates for the public at Christmas, Easter etc. Entering national competitions.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees consider this in their decision-making.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	No grants are made outside of the charity.
Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	The charity has a large number of volunteers. We have several coaches, safeguarding officer, treasurer, skate mechanic and others who deal with fundraising.

Other		
-------	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The club has managed to increase the attendance at the Learn to Skate and Fun Skate sessions. These provide an opportunity for improving fitness in all age groups and making friends and social connections for the public.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Increase in public attendance. Increase in club members.
Performance of fundraising activities against objectives set	Para 1.41	National Lottery grant achieved. Local City Council grant achieved. These allowed prices to remain unchanged in the aftermath of the Covid 19 pandemic.
Investment performance against objectives	Para 1.41	Not applicable.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Net Surplus: £4870.94 Net Assets: £6022.47
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Until recently the charity did not have retained reserves and is now building up a buffer against future losses.
Amount of reserves held	Para 1.22	£6022.47
Reasons for holding zero reserves	Para 1.22	Not applicable.
Details of fund materially in deficit	Para 1.24	Not applicable.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No concerns.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Learn to Skate and Fun Skate. Improvers Sessions. Additional holiday Fun Skates. Grants.
Investment policy and objectives including any social investment policy adopted	Para 1.46	None.
A description of the principal risks facing the charity	Para 1.46	Increase in sport centre floor prices.
Other		

Structure, Governance and Management

Description of charity's trusts:		None
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The current charity trustees are the first trustees, and therefore appointed. After the appointment terms expire the trustees will then be appointed by resolution at a properly convened meeting of the charity trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB
Other name the charity uses	
Registered charity number	1199768
Charity's principal address	65, WELLAND PLACE, ELY, CAMBRIDGESHIRE CB6 2XA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	DIANE KING	CHAIR		
2	CHRISTOPHER FARRIER	TRUSTEE		
3	ZOE KING	TRUSTEE		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable.

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Diane King</i>	
Full name(s)	DIANE ELISABETH LILY KING	
Position (eg Secretary, Chair, etc)	CHAIR	
Date	01/05/24	

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

UNAUDITED ACCOUNTS

For the year ended 3rd August 2023

REGISTERED CHARITY NUMBER: 1199768

TRUSTEES:

**DIANE KING (CHAIR)
CHRISTOPHER FARRIER
ZOE KING**

CHAIRPERSON'S CERTIFICATE

I approve the accounts set out on pages one to four on behalf of Cambridgeshire Artistic Roller Skating Club.

I acknowledge Cambridgeshire Artistic Roller Skating Club's responsibility for the accounts, including the appropriateness of the accounting basis as set out in the notes to the accounts, and for providing all the information and explanations necessary for the preparation of the accounts.

Signed: Diane King Date: 01/05/24
(For and on behalf of Cambridgeshire Roller Skating Club)

Print name: DIANE KING

POSITION IN CLUB: CHAIR OF TRUSTEES

Cambridgeshire Artistic Roller Skating Club

Profit and Loss Report

04 August, 2022 - 03 August, 2023

Sales

4000 - Sales - Grades, Improvers, Fun Skates and Skate Hire	15,188.07	
4001 - Sales - Badges, Books and Certificates	22.50	
4002 - Competition Fees Received	3,794.00	
4003 - GBSA Membership Fees Received	485.33	
4004 - CARSC Membership Fees Received	400.00	
4005 - Sales - Club Uniform	724.55	
4006 - Competition Passes Fees Received	649.00	
4008 - Training Days	386.00	
4010 - GBSA Clothing	20.00	
4011 - GBSA Miscellaneous Fees	10.00	
4901 - Bank Interest Received	18.86	
4902 - Grants Received	12,063.62	
	Total Sales	£33,761.93

Direct Expenses

5200 - Opening Stock - Badges, Books and Certificates	79.03	
5201 - Closing Stock - Badges, Books and Certificates	-56.53	
5202 - Opening Stock - Club Dress Material	372.30	
5203 - Closing Stock - Club Dress Material	-52.30	
5204 - Opening Stock - Tights	212.10	
5205 - Closing Stock - Tights	-62.55	
	Total Direct Expenses	£492.05

GROSS PROFIT / LOSS **£33,269.88**

Overheads

6000 - Marketing	20.00
7101 - Floor Hire	12,578.90
7400 - Travelling	2,261.15
7420 - Hotel and Accommodation	2,269.22
7460 - Subsistence	989.13
7500 - Printing	100.83
7520 - Office Stationery	67.48
7541 - Website Charges	419.88
7542 - Music Cutting Expenses	278.63
7561 - Health and Safety	20.49
7600 - Legal and Compliance	326.47
7621 - Competition Fees	3,843.00
7622 - GBSA Membership Fees	467.66
7623 - GBSA Affiliation Fees	50.00
7624 - Competition Passes	904.00
7625 - GBSA Pins	168.00
7626 - GBSA Test Fees	60.00
7627 - GBSA Clothing	25.00
7628 - GBSA Miscellaneous Fees	15.00
7629 - Miscellaneous Competition Expenses	165.50
7630 - Insurance	242.42
8030 - Skate Assets Depreciation	705.57
8040 - Miscellaneous Assets Depreciation	449.24
8050 - Wheels/Skate Parts Depreciation	64.00
8200 - General Expenses/Sundries	344.24
8201 - Miscellaneous Events Expenses	367.32
8220 - Club Uniform Costs	468.04
8230 - Training Costs	550.00
8241 - Charity and Gifts	177.77

Total Overheads	£28,398.94
------------------------	-------------------

NET PROFIT / LOSS	£4,870.94
--------------------------	------------------

Cambridgeshire Artistic Roller Skating Club

Balance Sheet Report

To: 03 August, 2023

ASSETS

Fixed Assets

0030 - Skate Assets	5,644.59	
0031 - Skate Assets - Accumulated Depreciation	-3,640.27	
0040 - Miscellaneous Assets - Cost	3,593.93	
0041 - Miscellaneous Assets - Accumulated Depreciation	-1,664.31	
0050 - Wheels/Skate Parts - Cost	657.43	
0051 - Wheels/Skate Parts - Accumulated Depreciation	-529.43	
	Total Fixed Assets	£4,061.94

Current Assets

1000 - Stock - Badges, Books and Certificates	56.53	
1001 - Stock - Club Dress Material	52.30	
1002 - Stock - Tights	62.55	
1100 - Trade Debtors	461.00	
1200 - Bank Account	517.99	
1210 - Cash	149.09	
1220 - FUNDRAISING ACCOUNT	1,360.52	
	Total Current Assets	£2,659.98

TOTAL ASSETS **£6,721.92**

LIABILITIES

Current Liabilities

2100 - Trade Creditors	743.25	
------------------------	--------	--

Total Current Liabilities	£743.25
----------------------------------	----------------

Future Liabilities

2602 - Loan Account - Zoe King	-43.80
--------------------------------	--------

Total Future Liabilities	-£43.80
---------------------------------	----------------

TOTAL LIABILITIES	£699.45
--------------------------	----------------

TOTAL NET ASSETS	£6,022.47
-------------------------	------------------

EQUITY

Net Profit / Loss	6,022.47
-------------------	----------

3100 - Profit and Loss Account	1,151.53
--------------------------------	----------

Net Profit / Loss (prior year(s))	0.00
-----------------------------------	------

Net Profit / Loss (current year)	4,870.94
----------------------------------	----------

TOTAL EQUITY	£6,022.47
---------------------	------------------

CAMBRIDGESHIRE ARTISTIC ROLLER SKATING CLUB

NOTES TO THE ACCOUNTS For the year ending 3rd August 2023

ACCOUNTING POLICIES

1. Basis of preparation of accounts

The accounts have been prepared under the historical cost convention.

2. Income

Income represents amounts receivable by the Club for skating sessions, skate hire, other various fundraising or training events, membership and sales of uniforms, badges and grade books. The Club is not VAT registered and therefore all amounts received are not inclusive of VAT.

3. Expenditure

Expenditure represents amounts payable for goods and services provided to the Club including VAT where charged.

4. Tangible fixed assets and depreciation

Tangible fixed assets are shown at cost. Depreciation is provided by the straight-line depreciation of the assets over their expected useful lives on the following bases:

Skate Assets	8 years
Other Assets	8 years
Wheels and Skate Part Assets	3 years

5. Stock

Stock (badges and grade books, club dress material and tights) is stated at cost value to the Club.