

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 31 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

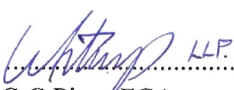
Independent Examiner's Statement

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	
	<u>28,556</u>		<u>30,024</u>	
Cost of sales				
Badges, books and certificates	175		57	
Club dress material	-		52	
Skates	641		889	
Tights	-		63	
Closing stock of finished goods	(371)		-	
	<u>(445)</u>		<u>(1,061)</u>	
Gross profit	<u>28,111</u>		<u>28,963</u>	

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		(2,569)		2,755

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)

MMS Barking

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.