



RICCALL REGEN 2000
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31 March 2025

Company registration number 3905959
Charity number: 1075776

RICCALL REGEN 2000

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RICCALL REGEN 2000

DIRECTORS REPORT FOR THE PERIOD ENDED 31 MARCH 2025

The trustees who are also the directors of the charity for the purposes of the Companies Act, present their annual report and unaudited accounts of the company for the period 1 July 2024 to 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Change of accounting date

On 10 December 2024 Selby District Association of Voluntary Service, known as Up for Yorkshire, became the sole member of the company. The company has changed its' accounting year end to 31 March 2025 to align to that of Up for Yorkshire.

OBJECTIVES AND ACTIVITIES

Charitable objectives

The charities objects are specifically restricted to the following, in each case only for the public benefit:

- to promote for the benefit of the residents of Riccall Parish and adjoining Parishes ("the Community") without distinction of age, gender, race including colour, nationality, ethnic or national origin, religion or belief, sex, sexual orientation, or disability, by associating together the said residents and the local authorities, voluntary, and other organisations, in a common effort to advance education and to provide facilities in the interests of social welfare, for recreation and other leisure-time occupation with the object of improving the conditions of life for the said residents; and
- to maintain and manage a community centre, enabling a wide range of activities, events and opportunities to take place, for the benefit of the Community, as detailed above

The trustees have due regard to the Charity Commission's guidance on public benefit and ensure that the activities of the organisation meet those requirements.

Voluntary Help

Volunteers continue to be an important part of our organisation and we depend on their goodwill on an ongoing and ad hoc basis. Traditional activities, social and fundraising events could not happen without volunteer's time and effort. Volunteers continue to help with catering, reception and carrying out all aspects of financial and accounting procedures.

ACTIVITIES AND PERFORMANCE

Overview

Riccall Regen Centre has experienced a transformative year, marked by strengthened governance, operational improvements, and renewed optimism for the future. Now officially part of Up for Yorkshire, the Centre has moved from a period of financial and operational challenge to one of sustainability, vibrancy, and community engagement. It continues to provide vital services, support, and opportunities for the local community, while building resilience for the years ahead.

RICCALL REGEN 2000

DIRECTORS REPORT FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

ACTIVITIES AND PERFORMANCE (continued)

Legal Progress and Governance

The past year has seen significant milestones in securing the governance and long-term future of Riccall Regen Centre. Following a comprehensive legal process, Up for Yorkshire (Selby District AVS) has been formally appointed as the sole member of Riccall Regen 2000 (RR 2000). While RR 2000 continues to maintain its own independent charitable status, it is now a subsidiary of Up for Yorkshire, providing the Centre with enhanced oversight, stability, and long-term support.

The previous trustees of RR 2000 resigned following a Special Resolution adopted at the EGM in December 2024, which was submitted to both the Charity Commission and Companies House. This transition ensures that RR 2000 continues to operate for the benefit of the community, as originally intended, under the governance and strategic support of Up for Yorkshire.

Operational and Building Developments

Significant progress has been made to improve the Centre's operations, infrastructure, and sustainability:

- **Bar and Events Management:** The bar has been modernised and transitioned to a cashless, bottle-only system. Stock and pricing systems have been streamlined, financial controls implemented, and internal catering phased out. These changes have stabilised operations and made events more financially sustainable.
- **Maintenance and Grounds:** Extensive work has been carried out to tidy and maintain hedges, borders, and external areas, supported by volunteers and contractors.
- **Infrastructure Upgrades:** Improvements include hard-wired high-speed internet, enhanced fire safety systems following audits and risk assessments, and refurbishment of toilet facilities to improve accessibility.

These enhancements have created a safe, functional, and welcoming environment for licensees, visitors, and the wider community.

Sustainability and Energy Efficiency

We have explored opportunities to improve energy efficiency and reduce environmental impact, including review through the VCSE Energy Efficiency Scheme. Ongoing funding bids could provide solutions with solar panel installation, battery storage, LED lighting, and insulation measures. These initiatives would reduce running costs and contribute to the Centre's long-term environmental sustainability.

Community Engagement and Building Use

The Centre continues to be a vibrant hub for the community, hosting a wide range of groups and events. The upstairs floor remains fully leased, providing reliable income, while the main hall and activity rooms are used by the police regularly. Bee-Able has expanded its use of the Centre to include holiday programmes and Saturday clubs.

Over the past year, the Centre has hosted dozens of community and private events, including weddings, parties, and local club celebrations such as Riccall United FC. It has also supported community and charity activities, including darts tournaments, sporting events such as powerlifting, ceilidhs, and live music concerts. These events reinforce the Centre's role as a flexible and welcoming space, bringing together residents of all ages and interests, and strengthening connections across the community.

New opportunities, such as exploring the development of padel courts in partnership with local Sport Field organisations, further demonstrate the Centre's commitment to enhancing recreational and community offers.

RICCALL REGEN 2000

DIRECTORS REPORT FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

ACTIVITIES AND PERFORMANCE (continued)

Financial Stability

Strategic operational changes have strengthened the Centre's financial position:

- Rental income has nearly doubled since 2022.
- Bar income is stable, and losses from previous draught beer systems have been eliminated. The new cashless bar system frees up staff time and creates simpler, safer systems throughout.
- Ongoing support from Up for Yorkshire, including legal, operational, and cashflow assistance in prior years, has been instrumental in stabilising the charity.

These measures illustrate the Centre's recovery from previous challenges and its movement towards self-sustainability.

Staffing and Volunteer Support

We have actively promoted opportunities for ad-hoc paid staff and volunteers to strengthen the events team and operational capacity. The Centre already benefits from a small but dedicated team committed to ensuring smooth day-to-day operations, supporting building users, and enhancing community engagement.

Future Plans

Looking ahead, we aim to:

- Complete any remaining operational and governance tasks related to the RR 2000 transition.
- Work towards approved energy efficiency measures to enhance sustainability and reduce running costs
- Expand the Centre's recreational, community, and event opportunities, to maximise use of the spaces and income streams.
- Continue to recruit staff and volunteers to support operations, events, and community engagement.
- Maintain financial stability while growing the Centre's services and impact.

Conclusion

The 2024 - 2025 year has been one of strengthening, growth, and renewed optimism for Riccall Regen Centre. Through careful governance, operational improvements, financial stabilisation, and community engagement, the Centre has moved from a period of challenge to one of sustainability and vibrancy. It remains a vital resource for the local community, offering opportunities for activities, events, and partnership initiatives, and is well positioned for continued development and success in the coming years.

RICCALL REGEN 2000

DIRECTORS REPORT FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

FINANCIAL REVIEW

The Directors recognise the ever increasing costs of maintaining the centre and it's activities for the benefit of the community and have focussed their attention on increasing income from rent of rooms at the centre and on generating income from private events at the centre. The improvements made in the bar during the previous financial year resulted in increased sales and margins throughout this accounting period.

The results of these actions were that a substantial increase in income and the improved bar income and margin enabled the centre to pay for the management services provided by Up for Yorkshire, a service not charged for in previous years and increase the net deficit from £20,103 in the previous financial year to £21,934 in this accounting period.

Reserves Policy

The directors have a policy whereby unrestricted funds not invested in fixed assets or designated for a special purpose, or commitments (the free reserves) should be as close as possible to the level of some three months of normal expenditure. This is so we are able to continue our activities in the event of a significant drop in income.

There are currently no free reserves. The directors are aware of the current situation and are working towards meeting the target in the longer term.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Riccall Regen 2000 is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 13 January 2000 as amended.

Appointment of directors

The Directors appointed by special resolution on 10 December 2024 shall serve until the expiration of the respective current terms of service.

As set out in the Articles of Association, thereafter directors are appointed by recommendation of the current directors at a general meeting of the company and are appointed for a term of three years. Directors may stand for re-election at the expiry of their respective term.

Director induction

Directors receive a briefing pack outlining their responsibilities when they join the board, which helps brief them regarding their responsibilities under company and charity law. This is supported by one to one conversations with the centre manager and the chairman of the board of directors.

Organisation

The board of directors meet regularly to administer the charity. The finance and personnel committees meet as required.

Risk management

The directors have examined the major risks to which the charity is exposed and systems have been established to mitigate these risks.

RICCALL REGEN 2000

DIRECTORS REPORT FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

Legal Transfer

The transfer of Riccall Regen 2000, whereby Selby District Association of Voluntary Service, also known as Up for Yorkshire, became the sole member of Riccall Regen 2000 was completed on 10th December 2024.

Riccall Regen 2000 will continue as a separate legal entity to UFY and be administered and managed as a separate entity going forward. This helps to protect the aims and objectives of Riccall Regen 2000. It will allow UFY to oversee and manage Riccall Regen, to provide financial and practical support, and to use its own Trustees, staff team and assets to the benefit of the organisation, more formally.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name Riccall Regen 2000

Charity Registration Number 1075776

Company Registration Number 3905959

Registered Office and
Principal Address The Regen Centre
Landing Lane
Riccall
York
YO19 6PW

Directors/Trustees	S Noble	(Resigned 10 December 2024)
	S Frost	(Resigned 10 December 2024)
	N Morton	(Resigned 10 December 2024)
	N R Shouksmith	(Resigned 10 December 2024)
	G M Stockill	(Resigned 10 December 2024)
	L Wheeler	(Resigned 10 December 2024)
	S Wheeler	(Resigned 10 December 2024)
	C Edwards	(Resigned 10 December 2024)
	F Conor	(Appointed 10 December 2024)
	K Goodwin	(Appointed 10 December 2024)
	A Rhodes	(Appointed 10 December 2024)
	M Wedgwood	(Appointed 10 December 2024)
	T Meares	(Appointed 10 December 2024)
	C Urwin	(Appointed 10 December 2024)

Company Secretary G M Stockill (Resigned 10 December 2024)

Centre Manager J Hodgson

Advisors

Independent Examiner	Frances Howard FCA Fortus Limited Business Advisors and Accountants Equinox House Clifton Park Shipton Road York YO31 5PA	Bankers	Virgin Money 16 Market Cross Selby North Yorkshire YO8 4NU
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RICCALL REGEN 2000

DIRECTORS REPORT FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Riccall Regen 2000 for the purposes of company law) are responsible for preparing a directors report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

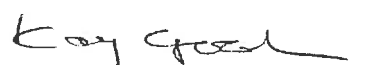
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

BY ORDER OF THE BOARD



K Goodwin
Director
The Regen Centre
Landing Lane
Riccall
York
YO19 6PW

30 October 2025

RICCALL REGEN 2000

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the accounts of Riccall Regen 2000 for the period ended 31 March 2025 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the balance sheet and related notes.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. the accounts do not accord with those records; or
2. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Frances Howard FCA
Fortus Limited
Business Advisors and Accountants
Equinox House, Clifton Park
Shipton Road, York
YO30 5PA

30 October 2025

RICCALL REGEN 2000

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2025
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted fund £	Restricted fund £	2025 Total £	2024 Total £
INCOME					
Charitable activities	4	114,014	376	114,390	116,661
Other trading activities	2	53,926	-	53,926	67,287
Investment income	5	422	-	422	333
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		168,362	376	168,738	184,281
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE					
Raising funds	3	33,532	-	33,532	51,766
Charitable activities	4	135,115	22,025	157,140	152,618
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure		168,647	22,025	190,672	204,384
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net (expenditure)/income		(285)	(21,649)	(21,934)	(20,103)
Transfers between funds		(331)	331	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		(616)	(21,318)	(21,934)	(20,103)
Reconciliation of funds:					
Total funds brought forward		11,063	1,015,913	1,026,976	1,047,079
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		10,447	994,595	1,005,042	1,026,976
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year.

RICCALL REGEN 2000

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2025
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

PRIOR YEAR

	Note	Unrestricted fund £	Restricted fund £	2024 Total £	2023 Total £
INCOME					
Charitable activities	4	96,793	19,868	116,661	289,553
Other trading activities	2	67,287	-	67,287	62,648
Investment income	5	333	-	333	179
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		164,413	19,868	184,281	352,380
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE					
Raising funds	3	51,766	-	51,766	67,329
Charitable activities	4	130,452	22,166	152,618	365,756
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		182,218	22,166	204,384	433,085
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income		(17,805)	(2,298)	(20,103)	(80,705)
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(17,805)	(2,298)	(20,103)	(80,705)
Reconciliation of funds:					
Total funds brought forward		28,868	1,018,211	1,047,079	1,127,784
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		11,063	1,015,913	1,026,976	1,047,079
		<hr/>	<hr/>	<hr/>	<hr/>

RICCALL REGEN 2000
(Company number 3905959)

CONSOLIDATED BALANCE SHEET AT 31 MARCH 2025

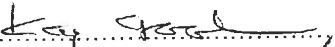
	Note	£	2025 £	2024 £
FIXED ASSETS				
Tangible fixed assets	11		1,056,208	1,068,195
CURRENT ASSETS				
Stocks		2,938		4,824
Debtors	12	18,980		48,776
Cash at bank and in hand		6,225		8,497
		<u>28,143</u>		<u>62,097</u>
CREDITORS - Amounts falling due within one year	13	(79,309)		(103,316)
		<u></u>		<u></u>
NET CURRENT ASSETS			(51,166)	(41,219)
			<u></u>	<u></u>
NET ASSETS			1,005,042	1,026,976
			<u></u>	<u></u>
THE FUNDS OF THE CHARITY				
Restricted fund	16		994,595	1,015,913
Unrestricted funds				
General fund	15	(25,480)		(20,688)
Non-Charitable trading funds		35,927		31,751
		<u></u>		<u></u>
			10,447	11,063
			<u></u>	<u></u>
			1,005,042	1,026,976
			<u></u>	<u></u>

For the period ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the trustees on 30 October 2025 and are signed on their behalf by:


K Goodwin


A Rhodes

RICCALL REGEN 2000
(Company number 3905959)

BALANCE SHEET AT 31 MARCH 2025

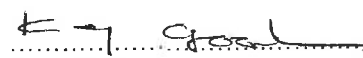
	Note	£	2025 £	2024 £
FIXED ASSETS				
Tangible fixed assets	11		1,055,883	1,067,795
Investments	6		100	100
CURRENT ASSETS				
Debtors	12	18,476		47,246
Cash at bank and in hand		5,077		5,918
		<u>23,553</u>		<u>53,164</u>
CREDITORS - Amounts falling due within one year	13	(108,646)		(125,834)
		<u></u>		<u></u>
NET CURRENT ASSETS			(85,093)	(72,670)
NET ASSETS			<u>970,890</u>	<u>995,225</u>
THE FUNDS OF THE CHARITY				
Restricted fund	16		994,595	1,015,913
Unrestricted fund	15		(23,705)	(20,688)
			<u>970,890</u>	<u>995,225</u>

For the period ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the trustees on 30 October 2025 and are signed on their behalf by:


K Goodwin


A Rhodes

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of Accounting

Riccall Regen 2000 is a charitable company and is registered in England. In the event of the company being wound up or dissolved, funds remaining after all debts and liabilities are settled will be transferred to a similar institution with similar charitable objectives. The charity's registered office and the nature of the charity's operations and principal activities are stated on the report of the board of trustees.

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Riccall Regen 2000 meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the functional currency of the charity.

Reporting Period

The reporting period of the charity has been shortened to 9 months to align the year-end with that of its parent, Selby District Association for Voluntary Service. As such the comparative amounts presented in these financial statements are not entirely comparable.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Riccall Regen Bar CIC on a line by line basis. A separate statement of financial activities, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Going concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounts in preparing the financial statements.

Donations and Grants

Income from donations and grants, including capital grants, are included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in income of restricted funds when receivable.

All other income is included on the statement of financial activities on a receivable basis.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

Expenditure

Expenditure is included in the statement of financial activities on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Tangible Fixed Assets

Tangible fixed assets costing more than £500 are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold property	Over term of lease
Equipment	10% straight line
Office equipment	20% straight line
Fixtures and fittings	20% straight line
Computer equipment	33.3% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value.

Pension costs

Riccall Regen contributes to defined contribution pension schemes. The assets of the schemes are held separately from those of the charity. Pension costs charged in the statement of financial activities represent the contributions payable by the charity in the year.

Fund Accounting

Funds held by the charity are either:

- unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- restricted funds - these are funds that 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.

The parent and subsidiary share the same purpose, and therefore the unrestricted funds of Riccall Regen Bar CIC are a component of the unrestricted funds of the group.

Operating Lease

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Debtors and Creditors

Debtors and creditors are recorded when receivable or payable.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors that are classified as debt, are recognised at transaction price unless the arrangement constitutes a financial transaction.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised at transaction price.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

2. OTHER TRADING ACTIVITIES

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
Catering	8,966	-	8,966	14,138	-	14,138
Trading subsidiary income	44,960	-	44,960	53,149	-	53,149
	<u>53,926</u>	<u>-</u>	<u>53,926</u>	<u>67,287</u>	<u>-</u>	<u>67,287</u>

3. RAISING FUNDS

Catering	4,821	-	4,821	12,464	-	12,464
Trading subsidiary expenditure	28,711	-	28,711	39,302	-	39,302
	<u>33,532</u>	<u>-</u>	<u>33,532</u>	<u>51,766</u>	<u>-</u>	<u>51,766</u>

4. CHARITABLE ACTIVITIES

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
Income was received for:						
Riccall Regen Centre	114,014	376	114,390	96,793	19,868	116,661
	<u>114,014</u>	<u>376</u>	<u>114,390</u>	<u>96,793</u>	<u>19,868</u>	<u>116,661</u>
Expenditure on projects:						
Riccall Regen Centre	135,115	22,025	157,140	130,452	22,166	152,618
	<u>135,115</u>	<u>22,025</u>	<u>157,140</u>	<u>130,452</u>	<u>22,166</u>	<u>152,618</u>

5. INVESTMENT INCOME

	2025 £	2024 £
Bank interest	422	333
	<u>422</u>	<u>333</u>

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

6. TRADING SUBSIDIARY

The wholly owned trading subsidiary, Riccall Regen Bar CIC (company number 11546921), which was incorporated in England and Wales on 1 September 2018, plans to donate its profits to the charity by gift aid. The charity owns the entire issued share capital of 100 ordinary share of £1. A summary of the trading results is shown below:

Summary profit and loss account	2025 £	2024 £
Turnover	44,960	53,149
Cost of sales	(15,081)	(23,017)
Administration expenses	(13,630)	(16,284)
	<hr/>	<hr/>
Net profit	16,249	13,848
Amount gifted to the charity	(13,848)	-
	<hr/>	<hr/>
Retained in subsidiary	2,401	13,848
	<hr/>	<hr/>
The assets and liabilities of the subsidiary were:		
Fixed assets	325	400
Current assets	36,625	34,444
Creditors: amounts falling due within one year	(2,698)	(2,993)
	<hr/>	<hr/>
Total net assets	34,252	31,851
	<hr/>	<hr/>
Called up share capital	100	100
Profit and loss reserves	34,152	31,751
	<hr/>	<hr/>
Aggregate share capital and reserves	34,252	31,851
	<hr/>	<hr/>

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

7. GRANTS & DONATIONS RECEIVABLE

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
The following grants and donations were included in charitable activities:						
Tesco	1,125	-	1,125	-	-	-
North Yorkshire Council	-	-	-	-	2,000	2,000
Riccall Actively Inclusive	-	-	-	-	17,868	17,868
Riccallish Allsorts	-	-	-	908	-	908
Zacs Club	-	-	-	100	-	100
	<u>1,125</u>	<u>-</u>	<u>1,125</u>	<u>1,008</u>	<u>19,868</u>	<u>20,876</u>

8. GOVERNANCE COSTS

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
Accountancy fees	428	-	428	11,529	-	11,529
	<u>428</u>	<u>-</u>	<u>428</u>	<u>11,529</u>	<u>-</u>	<u>11,529</u>

9. STAFF COSTS

	2025 £	2024 £
Consolidated staff costs during the year were as follows:		
Wages and salaries	42,712	51,209
Social security costs	-	810
Pension	764	908
	<u>43,476</u>	<u>52,927</u>
Average number of employees during the year	<u>6</u>	<u>7</u>

No employee earned £60,000 per annum or more.

The total paid for key management personnel during the period was £28,840 (2024: £37,029).

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

10. MOVEMENT IN TOTAL FUNDS FOR THE PERIOD

	2025 £	2024 £
This is stated after charging:		
Depreciation	11,987	15,983
Accountancy fees:		
Independent examination and accounts preparation	428	7,782
Subsidiary accounts and corporation tax preparation	1,202	982
Payroll services	818	707
	<u>11,987</u>	<u>15,983</u>

11. TANGIBLE FIXED ASSETS

GROUP	Leasehold property £	Equipment £	Fixtures & fittings £	Computer equipment £	Office equipment £	Bar equipment £	Total £
Cost							
Balance at 1 July 2024	1,401,786	92,120	91,901	82,501	23,774	500	1,692,582
Additions	-	-	-	-	-	-	-
Disposals	-	(32,091)	(3,463)	(64,409)	(11,315)	-	(111,278)
	<u>1,401,786</u>	<u>60,029</u>	<u>88,438</u>	<u>18,092</u>	<u>12,459</u>	<u>500</u>	<u>1,581,304</u>
Balance at 31 March 2025	1,401,786	60,029	88,438	18,092	12,459	500	1,581,304
	<u>1,401,786</u>	<u>60,029</u>	<u>88,438</u>	<u>18,092</u>	<u>12,459</u>	<u>500</u>	<u>1,581,304</u>
Depreciation							
Balance at 1 July 2024	340,962	90,829	91,217	82,501	18,778	100	624,387
Charge for year	10,623	181	171	-	937	75	11,987
Disposals	-	(32,091)	(3,463)	(64,409)	(11,315)	-	(111,278)
	<u>340,962</u>	<u>58,919</u>	<u>87,925</u>	<u>18,092</u>	<u>8,400</u>	<u>175</u>	<u>525,096</u>
Balance at 31 March 2025	351,585	58,919	87,925	18,092	8,400	175	525,096
	<u>351,585</u>	<u>58,919</u>	<u>87,925</u>	<u>18,092</u>	<u>8,400</u>	<u>175</u>	<u>525,096</u>
Net book value at 31 March 2025	<u>1,050,201</u>	<u>1,110</u>	<u>513</u>	<u>-</u>	<u>4,059</u>	<u>325</u>	<u>1,056,208</u>
Net book value at 30 June 2024	<u>1,060,824</u>	<u>1,291</u>	<u>684</u>	<u>-</u>	<u>4,996</u>	<u>400</u>	<u>1,068,195</u>

The company has signed a 99 year lease which started from 30 September 1999.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

11. TANGIBLE FIXED ASSETS (CONTINUED)

COMPANY	Leasehold property £	Equipment £	Fixtures & fittings £	Computer equipment £	Office equipment £	Total £
Cost						
Balance at 1 July 2024	1,401,786	92,120	91,901	82,501	23,774	1,692,082
Additions	-	-	-	-	-	-
Disposals	-	(32,091)	(3,463)	(64,409)	(11,315)	(111,278)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance at 31 March 2025	<u>1,401,786</u>	<u>60,029</u>	<u>88,438</u>	<u>18,092</u>	<u>12,459</u>	<u>1,580,804</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation						
Balance at 1 July 2024	340,962	90,829	91,217	82,501	18,778	624,287
Charge for year	10,623	181	171	-	937	11,912
Disposals	-	(32,091)	(3,463)	(64,409)	(11,315)	(111,278)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance at 31 March 2025	<u>351,585</u>	<u>58,919</u>	<u>87,925</u>	<u>18,092</u>	<u>8,400</u>	<u>524,921</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 31 March 2025	<u>1,050,201</u>	<u>1,110</u>	<u>513</u>	<u>-</u>	<u>4,059</u>	<u>1,055,883</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 30 June 2024	<u>1,060,824</u>	<u>1,291</u>	<u>684</u>	<u>-</u>	<u>4,996</u>	<u>1,067,795</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The company has signed a 99 year lease which started from 30 September 1999.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

12. DEBTORS AND PREPAYMENTS

	Group 2025 £	Company 2025 £	Group 2024 £	Company 2024 £
Trade debtors	15,373	15,373	34,904	34,904
Prepayments	3,607	3,103	12,522	12,342
Other debtors	-	-	1,350	-
	<u>18,980</u>	<u>18,476</u>	<u>48,776</u>	<u>47,246</u>

Prepayments includes £675 for licences expiring after 1 year.

13. CREDITORS - Amounts falling due within one year

	Group 2025 £	Company 2025 £	Group 2024 £	Company 2024 £
Other loans	-	-	36,000	36,000
Trade creditors	9,386	7,622	26,516	25,765
Other creditors	1,881	1,881	6,309	6,309
Taxation and social security	1,677	1,677	1,597	1,597
Accruals	8,392	7,492	14,316	12,074
Deferred income	10,986	10,986	18,578	18,578
Amounts due to group undertakings	-	32,035	-	25,511
Amounts due to parent	46,987	46,953	-	25,511
	<u>79,309</u>	<u>108,646</u>	<u>103,316</u>	<u>125,834</u>

14. DEFERRED INCOME

	2025 £	2024 £
Balance brought forward	18,578	-
Release in year	(18,578)	-
Deferred in year	10,986	18,578
	<u>10,986</u>	<u>18,578</u>
Balance at 31 March 2025	10,986	18,578
	<u>10,986</u>	<u>18,578</u>
Relating to less than one year	10,986	18,578

Deferred income relates to room hire in advance and event deposits.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

15. UNRESTRICTED FUNDS

	As at 1 July 2024 £	Income £	Expenditure £	Consolidation Adjustments £	Transfers £	As at 31 March 2025 £
Unrestricted funds						
General	(20,688)	123,402	(139,936)	13,848	(331)	(23,705)
Non-charitable trading funds	31,751	44,960	(28,711)	(13,848)	-	34,152
	<u>11,063</u>	<u>168,362</u>	<u>(168,647)</u>	<u>-</u>	<u>(331)</u>	<u>10,447</u>

Unrestricted funds

Non-charitable trading funds are retained profits held in Riccall Regen Bar CIC.

	As at 1 July 2023 £	Income £	Expenditure £	Consolidation adjustments	As at 30 June 2024 £
Unrestricted funds					
General	10,965	111,264	(142,917)	-	(20,688)
Non-charitable trading funds	17,903	53,149	(39,301)	-	31,751
	<u>28,868</u>	<u>164,413</u>	<u>(182,218)</u>	<u>-</u>	<u>11,063</u>

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

16. RESTRICTED FUNDS	2025				
	Opening Balance £	Movement Income £	Expenditure £	Transfers from General Funds £	Closing Balance £
Capital fund	1,004,166	-	(10,121)	-	994,045
Kitchen refurbishment fund	550	-	-	-	550
Actively Inclusive fund	11,197	376	(11,904)	331	-
	<u>1,015,913</u>	<u>376</u>	<u>(22,025)</u>	<u>331</u>	<u>994,595</u>
	2024				
	Opening Balance £	Movement Income £	Expenditure £	Transfers to General Funds £	Closing Balance £
Capital fund	1,017,661	-	(13,495)	-	1,004,166
Kitchen refurbishment fund	550	-	-	-	550
Actively Inclusive fund	-	19,868	(8,671)	-	11,197
	<u>1,018,211</u>	<u>19,868</u>	<u>(22,166)</u>	<u>-</u>	<u>1,015,913</u>

The difference between the grants received and the fund balance at 31 March 2025 relates to depreciation charged on the assets purchased.

The **Capital Fund** was established to provide the building and equipment needed for a Community Centre at Landing Lane.

The **Kitchen Refurbishment Fund** are funds given by Drax and WHSmith towards the cost of a kitchen refurbishment.

The **Actively Inclusive fund** is a grant received to provide a day of fun and social physical activity sessions at Regen Centre for young people and adults with learning and physical disabilities and long-term health issues, funded by UK Shared Prosperity funding.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2025 are represented by:

	Tangible fixed assets £	Net current assets/ (liabilities) £	Non-current liabilities £	Total £
Restricted funds				
Capital fund	994,045	-	-	994,045
Kitchen refurbishment fund	-	550	-	550
Actively Inclusive fund	-	-	-	-
Unrestricted funds				
General fund	62,163	(51,715)	-	10,447
	<u>1,056,208</u>	<u>(51,165)</u>	<u>-</u>	<u>1,005,042</u>

Fund balances at 30 June 2024 are represented by:

	Tangible fixed assets £	Net current assets/ (liabilities) £	Non-current liabilities £	Total £
Restricted funds				
Capital fund	1,004,166	-	-	1,004,166
Kitchen refurbishment fund	-	550	-	550
Actively Inclusive fund	-	11,197	-	11,197
Unrestricted funds				
General fund	64,029	(52,966)	-	11,063
	<u>1,068,795</u>	<u>(41,219)</u>	<u>-</u>	<u>1,026,976</u>

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025 (CONTINUED)

18. RELATED PARTIES

Noel Shouksmith resigned as a Trustee and Director of the company on 10 December 2024.

Justine Hodgson, the daughter of Noel Shouksmith is employed as Centre Manager and during the period when Noel Shouksmith was a director was paid £14,232 (2024: £32,938) for the role.

Noel Shouksmith's son in law, Craig earned £103 (2024: £273).

During either year no trustee was reimbursed for travel expenses and no trustees received any remuneration.

19. COMMITMENTS

At 31 March 2025 the company had the following total commitments under non-cancellable operating leases:

	2025 £	2024 £
Operating lease which expires:		
Within one year	662	662
In two to five years	497	994
	<hr/>	<hr/>
	1,159	1,656
	<hr/>	<hr/>

20. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is £1.

21. RESULTS OF RICCALL REGEN 2000

The gross income of the charity for the period was £137,626 (2024: £131,132) and the result of the charity for the period was a net deficit of £24,335 (2024: deficit £33,950).