

ACTIVE REGEN COMMUNITY FOUNDATION LTD
ANNUAL REPORT & UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/03/2025

D & S Accountants Ltd
620 Attercliffe Road
Sheffield
South Yorkshire
S9 3QS

ACTIVE REGEN COMMUNITY FOUNDATION LTD
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FOR THE YEAR ENDED 31/03/2025

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ACTIVE REGEN COMMUNITY FOUNDATION LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31/03/2025

DIRECTORS:

Gary John Whitaker
Martin Gray
Paul Nevin

SECRETARY:

REGISTERED OFFICE:

Old Colliery Offices
Colliery Road
Klveton Park
Sheffield
South Yorkshire
S26 6LR

COMPANY REGISTERED NUMBER:

07191440 (England & Wales)
COMPANY LIMITED BY GUARANTEE

CHARITY REGISTERED NUMBER:

1137939 (England & Wales)

ACCOUNTANTS:

D & S Accountants Ltd
Unit 1 Banners Building
620 Attercliffe Road
Sheffield
South Yorkshire
S9 3QS

ACTIVE REGEN COMMUNITY FOUNDATION LTD

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31/03/2025

The director present his annual report with the unaudited accounts of the company for the period ended 31 March 2025.

PRINCIPAL ACTIVITY

The principal activity of the company in the period under review was that of the provision of sports and physical activity to support people that are socially or economically deprived predominantly in the Yorkshire area.

DIRECTORS

The directors shown below have held office during the whole period under review.

Gary John Whitaker

Martin Gray

Paul Nevin

The company made no political or charitable donations during the period under review.

The company has a commitment not to discriminate on the basis of disability, currently there are no employees with disability working at the company.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006. and the Charities SORP (FRS 102) amended.

SIGNED ON BEHALF OF THE BOARD:

Gary John Whitaker

- Director

A large, stylized handwritten signature in black ink, likely belonging to Gary John Whitaker, positioned to the right of the printed name and title.

09 December 2025

ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED ACCOUNTS OF

ACTIVE REGEN COMMUNITY FOUNDATION LTD

Report to the directors on the preparation of the unaudited statutory accounts of Active Regen Community Foundation Ltd, for the year ended 31/03/2025.

In order to assist you to fulfil your duties under the companies Act 2006, we have prepared for your approval the accounts of Active Regen Community Foundation Ltd, for the period ended 31/03/2025 as set out on pages 4 to 8, which comprises of figures taken from company's accounting records and from the information and explanations you have given us.

As a practising member firm of the Institute of Financial Accountants (ifa), we are subject to its ethical and other professional requirements which are detailed on its website.

This report is made solely to the board of directors of Active Regen Community Foundation Ltd, as a body, in accordance with the terms of our engagement letter dated 17/12/2015. Our work has been undertaken solely to prepare for your approval the accounts of Active Regen Community Foundation Ltd, and state those matters that we have agreed to state to the Board of directors of Active Regen Community Foundation Ltd, as a body, in this report in accordance with the requirements of the Institute of Financial Accountants (ifa) as detailed at on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to any one other than Active Regen Community Foundation Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Active Regen Community Foundation Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Active Regen Community Foundation Ltd. You consider Active Regen Community Foundation Ltd, is exempt from the statutory audit requirement for the year ended 31/03/2025.

We have not been instructed to carry out an audit or a review of the accounts of Active Regen Community Foundation Ltd. For this reason we have not verified the accuracy or completeness of the accounting records or the information and explanations you have given to us and we do not there fore, express any audit opinion on the statutory accounts.

We been instructed to carry out an independent examination in accordance with the Charity Commissioners requirements on the accounts of Active Regen Community Foundation Ltd. For y/c 31/03/2025 A copy of the report is attached to the accounts.

D &S Accountants Ltd
620 Attercliffe Road
Sheffield
South Yorkshire
S9 3QS

09 December 2025

ACTIVE REGEN COMMUNITY FOUNDATION LTD

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31/03/2025

		Y/c 31.03.25	Y/c 31.03.24
	Notes	£	
TURNOVER:	2	133,370	137,580
Direct costs	3	<u>50,966</u>	<u>47,848</u>
GROSS PROFIT		82,404	89,732
Administrative expenses		<u>93,176</u>	<u>98,099</u>
OPERATING PROFIT ON ORDINARY ACTIVITIES BEFORE INTEREST:		(10,772)	(8,367)
Other operating income		-	-
Interest receivable and similar income		-	-
Interest payable and similar charges		<u>-</u>	<u>-</u>
OPERATING PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION:		(10,772)	(8,367)
Taxation - UK Corporation Tax /refund		<u>-</u>	<u>-</u>
LOSS / PROFIT FOR THE FINANCIAL PERIOD AFTER TAXATION:		<u>(10,772)</u>	<u>(8,367)</u>
RETAINED LOSS / PROFIT FOR THE PERIOD		<u>(10,772)</u>	<u>(8,367)</u>
RETAINED PROFIT AT 1 APRIL 2024		98,540	106,907
RETAINED LOSS / PROFIT FOR THE PERIOD		(10,772)	(8,367)
RETAINED PROFIT CARRIED FORWARD		<u>87,768</u>	<u>98,540</u>

ACTIVE REGEN COMMUNITY FOUNDATION LTD

BALANCE SHEET
AS AT 31 March 2025

	Notes	Y/e 31.03.25	Y/c 31.03.24 £
FIXED ASSETS			
Tangible	6	19,045	23,601
		<u>19,045</u>	<u>23,601</u>
CURRENT ASSETS			
Debtors	7	13,153	22,616
Cash at bank	8	56,420	53,173
		<u>88,618</u>	<u>99,390</u>
CREDITORS			
Amounts falling due within one year	9	850	850
		<u>87,768</u>	<u>98,540</u>
NET CURRENT ASSETS			
		<u>87,768</u>	<u>98,540</u>
CREDITORS			
Amounts falling after more than one year			-
NET LIABILITIES		<u>87,768</u>	<u>98,540</u>
RESERVES			
Profit and loss account		87,768	98,540
MEMBERS' FUNDS	10	<u>87,768</u>	<u>98,540</u>

These accounts have been prepared in accordance with the specialist provisions relating to small companies within part 15 of the Companies Act 2006 and with the Charities SORP (FRS102) amended.

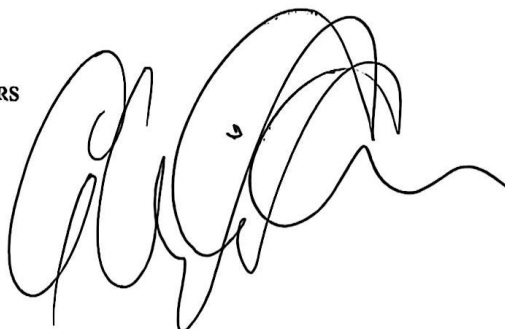
For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476 requesting an audit by the members.

The director acknowledge their responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with requirements of Companies Act 2006 relating to accounts, so far as applicable to the company.

SIGNED ON BEHALF OF THE BOARD OF DIRECTORS

Gary John Whitak - Director

09 December 2025



ACTIVE REGEN COMMUNITY FOUNDATION LTD

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31/03/2025**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), and the Statement of Recommended Practice : Accounting and Reporting by Charities issued in March 2005.

Turnover

Turnover represents grants from National and Regional Funders and contacts with the Local Authority.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its useful life.

Sport equipment & IT equipment - 20% on reducing balance.

Stocks

Stocks are valued at lower of cost and net realisable value, after making due allowance for obsolescence and slow moving items.

Deferred tax

Deferred tax is recognized in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TURNOVER

The turnover consists of unrestricted coaching contracts and restricted grants and sponsorships.

	Restricted	Unrestricted	31.03.24	31.03.24
	£	£	£	£
Restricted Income	73,370		73,370	68,043
Unrestricted Income		60,000	60,000	69,537
Government, School & LA Grants				
Other grants and sponsorships				
	<u>73,370</u>	<u>60,000</u>	<u>133,370</u>	<u>137,580</u>

3. DIRECT COSTS

	31.03.25	31.03.24
	£	£
Coaching fees - restricted funds	50,086	46,208
Coaching fees - unrestricted funds	<u>50,086</u>	<u>46,208</u>
Venue costs - restricted funds	880	1,640
Venue costs - unrestricted funds	<u>880</u>	<u>1,640</u>

4. STAFF COSTS

	AV	COST
	#	£
Coaching staff including SDO	5	50,086
Community development manager(charity development)	2	20,182
Project manager(charity management)	1	29,514
	<u>8</u>	<u>99,782</u>

ACTIVE REGEN COMMUNITY FOUNDATION LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2025

Sources Expended

	31.03.25	31.03.24
	£	£
Direct Activities- restricted funds	50966	47848
Coaching Activities-unrestricted funds		
Administration Activities -restricted funds		
Administration Activities -unrestricted funds	88,620	91,566
Fund Raising activities - unrestricted funds		
	<u>139,586</u>	<u>139,414</u>

6. TANGIBLE FIXED ASSETS

	Motor £	Sport Equip £	IT Equip £	Total £
COST				
At 1 April 2024	1,900	14,650	39,872	56,422
Additions	-	-	-	-
Disposnl	-	-	-	-
At 31 March 2025	<u>1,900</u>	<u>14,650</u>	<u>39,872</u>	<u>56,422</u>
DEPRECIATION				
At 1 April 2022	729	7,963	24,129	32,821
Charge for period	70	1,337	3,149	4,556
Deposals	-	-	-	-
At 31 March 2020	<u>799</u>	<u>9,300</u>	<u>27,278</u>	<u>37,377</u>
NET BOOK VALUE				
At 31 March 2025	<u>1101</u>	<u>5350</u>	<u>12594</u>	<u>19,045</u>
At 31 March 2024	<u>1171</u>	<u>6,687</u>	<u>15,743</u>	<u>23,601</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.25
	£
Trade Debtors-restricted funds	8,380
Trade Debtors-unrestricted funds	4,773
	<u>13,153</u>

ACTIVE REGEN COMMUNITY FOUNDATION LTD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2024

8. CASH AT BANK

	31.03.25	31.03.24
		£
Amounts- restricted funds	8,380	14,277
Amounts -unrestricted funds	<u>48,040</u>	<u>38,896</u>
	<u>56,420</u>	<u>53,173</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.25	31.03.24
	£	£
Trade creditors- restricted funds	-	-
Other creditors-unrestricted funds	<u>850</u>	<u>850</u>
	<u>850</u>	<u>850</u>

10. MEMBER'S' FUNDS

	31.03.25	31.03.24
Reconciliation of movements on Member's funds	£	£
Net additions to shareholder funds	(10,772)	(8,367)
Opening shareholders' funds at 1 April 2024	<u>98,540</u>	<u>106,907</u>
Closing shareholder funds' at 31 March 2025	<u>87,768</u>	<u>98,540</u>

11. LIABILITY OF MEMBERS

Active Regen Community Foundation Ltd is a company limited by guarantee and has no share capital. Each member has guaranteed to contribute a sum not exceeding £1 for payment of the company's debts and liabilities should the company be wound up. There were 3 members on the 31st March 2025.

12. RELATED PARTIES

Mr. Gary Whittaker is trustee/ director of Active Regen Community Foundation Ltd and reports directly to the chair of Trustees.

ACTIVE REGEN COMMUNITY FOUNDATION LTD

TRADING, PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31/03/2025

	Y/e 31.03.2025		Y/c 31.03.2024	
	£	£	£	£
Income:-grants		133,370		137,580
Direct costs				
Coaching fees	50,086		46,208	
Venue hire	880		1,640	
Consumables and sporting equipment	-		-	
		<u>50,966</u>		<u>47,848</u>
		82,404		89,732
GROSS PROFIT				
Administrative costs				
Wages-staff	20,182		15,088	
Wages-directors	29,514		27,400	
Rent and rates	7,349		8,304	
Motor and travel expenses	13,572		15,601	
Telephone	363		783	
Stationary, postage	-		-	
Insurance	2,231		2,552	
Training and HR costs	3,460		7,611	
IT costs	2,005		3,054	
Consultancy	7,920		9,725	
Sundries	-		-	
bank charges	107		120	
Depreciation	4,556		5,683	
Legal	-		-	
Accountancy	<u>1,917</u>		<u>2,178</u>	
		<u>93,176</u>		<u>98,099</u>
Addition to restricted funds				
for the year:		<u><u>(10,772)</u></u>		<u><u>(8,367)</u></u>

This page does not form part of the statutory financial statements



Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Charity Name

ACTIVE REGEN COMMUNITY FOUNDATION LTD

On accounts for the year
ended

31 MARCH 2025

Charity no.:

1137939

Company no.:

07191440

Set out on pages

1 TO 9

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/03/2021.

Responsibilities and
basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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

The company's gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the IFA.

I have completed my examination. I confirm that no material matters have come to my attention.

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.

Signed: MR L A DIN

Date: 15/12/2025

Name: LIAQAT ALI DIN

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

AFA (IFA)

Address: UNIT 1A BANNERS BUILDING

620 ATTERCLIFFE ROAD
SHEFFIELD 39 3QS

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.



The Old Colliery Offices, Colliery Rd, Kiveton Park, S26 6LR

Tel: 01909 510 775

Charity Number: 1137939

Trustees Report

The Trustees of Active Regen Community Foundation Ltd report highlights the activities carried out during the period 1st April 2024 to 31st March 2025.

Purposes and Aims

The charities purposes as set out in the objects contained in the companies Memorandum of Articles are to provide or assist in the provision of sports, physical activity and play to individuals of all ages within the United Kingdom with the aim of:

1. Benefitting the public by promoting healthier lifestyles to individuals of all ages
2. Benefitting the public by providing a diversion from drugs and alcohol
3. Benefitting the public by providing support for unemployed people to become more employable and to improve their moral and self confidence
4. Benefitting the public by helping those with age infirmity or disabilities to lead a more active life

Ensuring our work delivers our aims

We review our aims and objectives annually. Through consultation with our client groups we continually assess the content of our programmes and the quality of our work.

The annual review is a summative assessment of the information gathered during the year and assesses:

1. The activities delivered
2. The success of the programmes in relation to:
 - a. Participation in the activities – Numbers of participants
 - b. Retention of participants – How often has each participants attended
 - c. Benefits to the individual – This is determined by the aims of each programme
 - d. Social return on investment – The resultant improvement in the social or economic status of the individual or community as a result of the programme

We have referenced guidance from the Charities Commission on public benefit as part of our review process with specific reference to how are programmes have achieved the aims and objectives set by the board of Trustees

The focus of our work

Our main objective during the year is to use sport physical activity and play to support people that are socially or economically deprived.

How our activities deliver public benefit and who used and benefitted from our services?

Our services are wide ranging and we work with clients that are both male and female that are from different social and cultural backgrounds and range in age from 5 to 94 years. Our clients are able bodied or may have a mental or physical disability or experience learning difficulties. We work in the most deprived communities across South Yorkshire, as identified by the Indices of Multiple Deprivation. Our clients suffer from social economic or health issues. The issues include:

1. Poor health due to a long term physical or mental health condition
2. Poor health as a result of drugs and alcohol misuse
3. Poor health as a result of lifestyle – Poor diet, lack of exercise
4. Economic deprivation due to long term unemployment
5. Social isolation
6. Social exclusion
7. Low self-esteem, confidence, depression, a long term physical or mental condition as a result of domestic violence or mental abuse
8. Social deprivation as a result of being homeless
9. Social exclusion or economic deprivation as a result of being an ex-offender

Which geographical area does the charity operate in?

The charities long term aim is to operate across the north of England, targeting localities in South Yorkshire.

What service the charity supplies

We deliver a number of programmes driven by the needs of communities as identified by consultation. In the year ended March 2023 we have delivered:

1. Evening diversionary programme in partnership with Youth Services, Sport England and South Yorkshire Sport to support young people aged 16 years and above and decrease the reported incidents of crime specifically anti – social behaviour and vandalism.
2. We have developed and increased the Centre based youth projects in Rotherham in partnership with the local authority.
3. Health improvement and fitness programme for children and young people and provide respite for parents or carers during school holidays
4. Employability programme for people aged 19 years and upwards to improve the quality of potential employees through the successful attainment of accredited qualifications and supporting them to find employment
5. Volunteering and work experience programme for people aged 16 and above
6. Secondary, Primary and SEN school Physical Education programme to increase participation in sport & physical activity
7. Strength & Balance, Mentoring and Moving More Often training for older people and carers who support older people with long term conditions

What benefit our charity provides

To demonstrate the benefits of our charity please find below a quote that encompasses what we are striving to achieve:

"Where I came into the world everyone was looking for a way out. Life was a competition between right and wrong and right was on the losing streak. After turning my back on school, I thought my chance to learn had passed, sometimes though it takes a ball to teach you lessons a school couldn't or a pair of gloves to get beneath your skin and help you realise who your real opponent in life is. I discovered that my way out was staying put and facing my fears not running from them. I banished my anger and at the same time I learned to let fly. I gained strength from losing and confidence from winning. You may not choose where you start in life but you can have a say in where you finish"

Financial Overview

Working with our partners we have continued to attract funding and contracts to support our activities. The turnover of £133,370 was down on the previous year by £4210 mainly due to the late decisions on funding which were not accounted for in this period. This linked to an increase in overheads which were mainly staff costs which was attributed to increases in minimum wage. This has resulted in a loss of £10k during the period. however, there are approximately £7k of revenue which was not invoiced in the period which would offset the loss making an overall loss of £3k in this trading period.

From April 2025 we have renegotiated all our current Parish Council contracts for a further year. We have gained new Parish Council customers at Dinnington which guarantees income of £71k. Our schools contacts will bring in c.£20k during 2025. We are renegotiating our 2024/5 contract with RMBC for the centre-based youth club programme which is worth £8k which has been successful. We are currently negotiating a 2-year sponsorship deal worth £120k over two years to support the costs of a new apprenticeship programme. Our funding plans for 2025 / 26 include applications to Garfield Weston Trust, National Lottery, Sport England which equates to £90k.

The ratio of restricted to unrestricted funding was 55% restricted (£73350) and 45% (£60,020) unrestricted. We have achieved our objective of sustaining the non-restricted funding through the procurement of long terms contracts. In 2026 we will continue to drive our contractual business while increasing revenue of funded programmes, while keeping costs under control.

The guaranteed contracts and funding plans mean that the company remains sustainable and, in a position to develop and grow.

Principal Sources of Funding

The principal sources of funding in 2023/4 are:

- a. Sport England
- b. Yorkshire Sport Foundation
- c. The Big Lottery
- d. Harsco (Sponsorship)
- e. Garfield Weston Trust
- f. Voluntary Action Rotherham
- g. Rotherham Borough Council
- h. Sheffield City Council

Investment Policy

In the foreseeable future the Charity has no intention of making any investments

Reserves Policy

The management committee has examined the charities requirements for reserves in the light of the main activities of the organisation. It has established a policy for developing reserves but it does not consider the need to identify a specific level, as funds are the generated are restricted to the activities including operating cost of the organisation

Future Plans

The charity plans to continue to deliver its core activities in the next financial. In addition the charity aims to develop new products and expand its core activities in new areas in collaboration with its partners subject to satisfactory funding arrangements.

Structure, Governance and Management

Governing Document

The organisation has charitable status and is a company limited by guarantee incorporated on 16th March 2010 and registered as a charity on 10th September 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the articles of association.

Recruitment and appointment of the management committee

The directors of the company are also Trustees. For the purposes of charity law and under the company's Articles are known as the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for 3 years after which they must be re – elected at the next AGM.

Committee

The Committee members also Trustees of the charity at the end of the financial year 31/03/25 were:

Mr Paul Nevin – Chairperson

Mr. Martin Gray

Mr, Gary Whitaker

To contact the Committee

The Committee can be contacted at the companies registered office address by telephone on 0791 220 7713 or by email at gary.whitaker@activeregen.co.uk

Trustee Induction and training

All trustees are familiar with the work of the charity. Any new trustee will be inducted and attend a series of training sessions to familiarise themselves with the charity and the context within which it operates. The training will cover:

1. The obligations of the Management Committee members

2. The main documents which outline the operational framework for the charity
3. Resourcing and the current financial position of the charity
4. Future plans and objectives

Risk Management

As outlined in the previous report the risk management the annual risk management report was updated.

With the support of Peninsula and VAR the charity has upgraded the following policies and procedures in 2021:

Health and Safety

Employment

Vulnerable Adult and Child Protection

Equity and Diversity

Volunteering

We have also introduced an Employee Assistance Programme (EAP) to support any member of staff that may be having issues. This service is in addition to the employment support we offer.

Related Parties

None.

Responsibilities of the Management Committee

Company Law requires the Management Committee to prepare financial statements which give a true and fair view of the affairs of the organisation at the end of the financial year including all income and expenditure and a projection for the forthcoming financial year. The Committee should

1. Select suitable accounting policies and apply them consistently
2. Make judgements that are reasonable and prudent
3. Prepare financial statements on an on-going basis unless it is not appropriate to do so

The committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the organisation and that financial accounting protocols comply with the Companies Act of 1985. The committee are also responsible for safeguarding the assets of the company taking reasonable steps to prevent fraud or any other irregularities.

Directors / Trustees in accordance with Company Law will:

1. Ensure that all relevant information is available to the external examiner
2. Be fully aware of all relevant audit information and to establish that the external examiner is also aware

Independent External Examiner

Mr. L.A Din was the independent external examiner for the year ended 31.3.21

Approved by the Management Committee on 31st December 2025

Signed: Gary Whitaker

Date: 31st December 2025