ACORN CHRISTIAN FOUNDATION

England & Wales · Charity number 1080011

Details

Other names	ACORN
Status	Registered
Legal form	Charitable company
Company number	03851139
Registered	2000-03-27
Register	View on the Charity Commission register

Contact

Address	Acorn Christian Cobbin Floyd Ltd 15A Station Road Epping Essex CM16 4HG
Phone	07745148970
Email	trustees@acornchristian.org
Website	www.acornchristian.org

Activities

Objects: TO ADVANCE RELIGION, IN PARTICULAR TO FURTHER THE UNDERSTANDING OF HEALTH AND HEALING WITHIN THE MINISTRY OF MAINSTREAM CHRISTIAN CHURCHES AND HEALTH PROFESSIONS.

Activities: Acorn remains engaged in, and committed to being a transformative agent in today's multifaceted society. Our events are focused on training individuals and groups in ministry and skills for the journey of Christian healing.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

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Geography

- Northern Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£113,028	£89,935	-	-
2024-03-31	£91,743	£113,800	-	-
2023-03-31	£113,771	£123,496	-	-
2022-03-31	£151,737	£164,718	-	-
2021-03-31	£167,526	£159,189	-	-

Trustees

Name	Role	Appointed
Dianne Roberts		2025-12-08
Elisabeth Wright		2025-12-08
Jessica Johnson		2025-10-21

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ACORN CHRISTIAN FOUNDATION

England & Wales - Charity number 1080011

Accounts

REGISTERED COMPANY NUMBER: 03851139 (England and Wales)
REGISTERED CHARITY NUMBER: 1080011

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

FOR

ACORN CHRISTIAN FOUNDATION

Cobbin Floyd Ltd
Chartered Accountants Statutory Auditors
15a Station Road
Epping
Essex
CM16 4HG

ACORN CHRISTIAN FOUNDATION

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FOR THE YEAR ENDED 31ST MARCH 2025

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ACORN CHRISTIAN FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03851139 (England and Wales)

Registered Charity number

1080011

Registered office

15a Station Road
Epping
Essex
CM16 4HG

Trustees

P C E Manning (resigned 1.2.25)
G Sykes-Little (Chair)
J Sherbourne (appointed 20.5.24) (resigned 20.8.25)
Dr S Fretheim (resigned 20.8.25)
Reverand A Heber
J Johnson (appointed 21.10.25)

Company Secretary

L Way

Independent Examiner

Cobbin Floyd Ltd
Chartered Accountants Statutory Auditors
15a Station Road
Epping
Essex
CM16 4HG

Approved by order of the board of trustees on 17th December 2025 and signed on its behalf by:

Gordon Sykes-Little

G Sykes-Little (Chair) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACORN CHRISTIAN FOUNDATION

Independent examiner's report to the trustees of Acorn Christian Foundation ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

Responsibilities and basis of report
As the charity's 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 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
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. 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 accounts to be reached.

Natalie Floyd, ACA

Cobbin Floyd Ltd
Chartered Accountants Statutory Auditors
15a Station Road
Epping
Essex
CM16 4HG

17th December 2025

ACORN CHRISTIAN FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**110,133**	**-**	**110,133**	78,009
Other trading activities	2	**2,799**	**-**	**2,799**	12,894
Investment income	3	**96**	**-**	**96**	65
Total		**113,028**	**-**	**113,028**	90,968
EXPENDITURE ON					
Charitable activities					
General		**5,775**	**-**	**5,775**	3,613
Other		**84,160**	**-**	**84,160**	109,860
Total		**89,935**	**-**	**89,935**	113,473
NET INCOME/(EXPENDITURE)		**23,093**	**-**	**23,093**	(22,505)
RECONCILIATION OF FUNDS					
Total funds brought forward		**22,951**	**6,339**	**29,290**	51,795
TOTAL FUNDS CARRIED FORWARD		**46,044**	**6,339**	**52,383**	29,290

The notes form part of these financial statements

ACORN CHRISTIAN FOUNDATION

BALANCE SHEET
31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	**892**	**-**	**892**	1,239
CURRENT ASSETS					
Prepayments and accrued income		**10,683**	**-**	**10,683**	4,368
Cash at bank		**38,524**	**6,339**	**44,863**	27,692
		49,207	**6,339**	**55,546**	32,060
CREDITORS					
Amounts falling due within one year	9	**(4,055)**	**-**	**(4,055)**	(4,009)
NET CURRENT ASSETS		**45,152**	**6,339**	**51,491**	28,051
TOTAL ASSETS LESS CURRENT LIABILITIES		**46,044**	**6,339**	**52,383**	29,290
NET ASSETS		**46,044**	**6,339**	**52,383**	29,290
FUNDS	10				
Unrestricted funds				**46,044**	22,951
Restricted funds				**6,339**	6,339
TOTAL FUNDS				**52,383**	29,290

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31ST MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17th December 2025 and were signed on its behalf by:

Gordon Sykes-Little

G Sykes-Little (Chair) - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Fixtures and fittings	-	20% on cost
Computer equipment	-	20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Courses and events	**2,799**	12,894

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**96**	65

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Accountancy	**2,838**	2,700
Depreciation - owned assets	**347**	1,578

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Healing and administration	**2**	2

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	78,009	-	78,009
Other trading activities	12,894	-	12,894
Investment income	65	-	65
Total	90,968	-	90,968
EXPENDITURE ON			
Charitable activities			
General	3,613	-	3,613

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Other	109,860	-	109,860
Total	113,473	-	113,473
NET INCOME/(EXPENDITURE)	(22,505)	-	(22,505)
RECONCILIATION OF FUNDS			
Total funds brought forward	45,456	6,339	51,795
TOTAL FUNDS CARRIED FORWARD	22,951	6,339	29,290

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2024 and 31st March 2025	**646**	**7,212**	**7,858**
DEPRECIATION			
At 1st April 2024	**646**	**5,973**	**6,619**
Charge for year	**-**	**347**	**347**
At 31st March 2025	**646**	**6,320**	**6,966**
NET BOOK VALUE			
At 31st March 2025	**-**	**892**	**892**
At 31st March 2024	-	1,239	1,239

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	**465**	557
Accrued expenses	**3,590**	3,452
	4,055	4,009

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	**22,951**	**23,093**	**46,044**
Restricted funds			
Restricted	**6,339**	**-**	**6,339**
TOTAL FUNDS	**29,290**	**23,093**	**52,383**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**113,028**	**(89,935)**	**23,093**
TOTAL FUNDS	**113,028**	**(89,935)**	**23,093**

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	45,456	(22,505)	22,951
Restricted funds			
Restricted	6,339	-	6,339
TOTAL FUNDS	51,795	(22,505)	29,290

continued...

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,968	(113,473)	(22,505)
TOTAL FUNDS	90,968	(113,473)	(22,505)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

ACORN CHRISTIAN FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**27,707**	64,182
Gift aid	**17,648**	3,827
Legacies	**54,778**	-
Grants	**10,000**	10,000
	110,133	78,009
Other trading activities		
Courses and events	**2,799**	12,894
Investment income		
Deposit account interest	**96**	65
Total incoming resources	**113,028**	90,968
EXPENDITURE		
Charitable activities		
Gifts and donations	**1,150**	102
Conference costs	**2,358**	3,181
Venue Hire	**2,267**	330
	5,775	3,613
Other		
Computer equipment	**347**	1,578
Support costs		
Finance		
Bank charges	**69**	80
Other		
Wages	**58,524**	81,930
Pensions	**2,863**	4,483
Insurance	**1,673**	1,665
Telephone	**105**	312
Postage and stationery	**582**	617
Sundries	**727**	1,738
Travel and subsistence	**8,538**	7,171
Storage costs	**-**	546
Staff training	**499**	26
Computer consumables and website	**2,454**	1,712
Advertising	**1,792**	588
Subscriptions	**2,934**	2,932
	80,691	103,720

ACORN CHRISTIAN FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
Other		
Governance costs		
Auditors' remuneration	**2,838**	2,700
Legal & professional	**215**	1,782
	3,053	4,482
Total resources expended	**89,935**	113,473
Net income/(expenditure)	**23,093**	(22,505)

ACORN CHRISTIAN FOUNDATION

England & Wales - Charity number 1080011

Accounts

Charity number: 1080011
Company number: 3851139
Scottish Charity number: SCO42491

ACORN CHRISTIAN FOUNDATION

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2024

ACORN CHRISTIAN FOUNDATION

Financial statements for the year ended 31 March 2024

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Patron:	The Right Reverend James Newcome (formerly Lord Bishop of Carlisle)
Founders:	Bishop Morris and Anne Maddocks
Registered Charity No:	1080011
Company No:	3851139

Trustees

Mr Peter Manning (Chair – from 30 March 2023 to 10 July 2024)
Mr Christopher Goff (resigned 20 May 2024)
Rev Andrew Heber
Mr Keith Mantell (resigned 19 March 2024)
Mr Mark Trigg (resigned 6 December 2023)
Dr Sara Fretheim (from 6 December 2023)
Mr Gordon Sykes-Little (from 6 December 2023) (Chair from 10 July 2024)
Mr Paul Weller (from 16 January 2024)
Ms Janet Sherbourne (from 20 May 2024)

Staff Team

Rev Wes Sutton (Director)
Ms Lisa Way (Director of Operations)

Company Secretary

Mr Christopher Goff (to 17 June 2024)
Ms Lisa Way (from 17 June 2024)

Bankers

CafBank Limited, Kings Hill,
West Malling, Kent

Registered office

Emmaus Chartered Accountants
377-399 London Road
Camberley
Surrey GU15 3HL

Independent Examiners

Cobbin Floyd Ltd,
The Old Surgery,
15A Station Road,
Epping
CM16 4HG

ACORN CHRISTIAN FOUNDATION

Report of the trustees for the year ended 31 March 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2024. The report of the trustees contains all the information required by a directors' report. Legal and administrative information set out on pages 3 to 4 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum of Association, the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Structure, governance and management

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association; it is also registered with the Charity Commissions of England and Wales and of Scotland. The Trustees who served during the year are listed on page 3 of this report. The power to appoint further Trustees is vested by the Articles of Association in the existing Trustees.
The Trustees met 6 times during the year, primarily on-line.
New Trustees receive training in the governance responsibilities of the Trustees and the activities of the Foundation. Trustees bring a variety of different skills and experience and each Trustee shadows a special area of interest in Acorn's range of activities. Our aim is to generate maximum participation in our objectives, so that Trustees, staff, and volunteers achieve the greatest possible degree of unity, thus modelling the wholeness we advocate.
The major risks to which the Foundation is exposed, as identified by the Trustees, have been reviewed and systems are in place to manage those risks.

Objectives and activities

Acorn Christian Healing Foundation exists to bring transformation through Christ's love and care.

The objective, as set out in the Memorandum and Articles of Association is to promote, support and engage in religious and other charitable work to further the understanding of health and healing within the ministry of the mainstream Christian churches and health professionals.
The charity operates under the title of the Acorn Christian Healing Foundation. It was founded in 1983 by Bishop Morris Maddocks, under the auspices of the Archbishops of Canterbury and York, to promote the ministry of Christian Healing within the Church of England though from an early point has extended its reach to all mainstream Christian denominations. It seeks to bring the healing of Jesus Christ to a broken world through listening, healing and reconciliation. Major activities include;

- Helping churches develop healing ministries through courses and training
- Educating Christians about healing and listening through resources for small groups and teaching in churches and at conferences
- Bringing healing and wholeness to individuals through services, courses and other events
- Bringing healing and wholeness to churches through our ministry of reconciliation
- Fostering a closer partnership between church and health professions in the ministry of healing the whole person

- In addition we are seeking to encourage and equip Christians in other countries - especially those with a history of ethnic, religious or other conflict - to develop similar ministries appropriate to their context and culture.

The goals for 2024-25 are:

- Establish a digital 'Intercessor Healing Hub', which prays for the Acorn volunteers, staff, Trustees, and activities on a regular basis. Coordinators of this team will also offer prayerful support in person to Healing Hub teams.
- Appoint a Director of Ministry, who will oversee and develop the ministry that Acorn offers.
- Resource Healing Hubs to offer Acorn training in Listening and Prayer Ministry in their localities to the public.

Achievements and Performance in 2023/24

Leadership

Acorn continues to be led by the Director, Rev. Wes Sutton, and the Leadership Team. The Director continues to be in demand as a guest and keynote speaker nationally, a writer, a musician, and as an ambassador for Acorn in the UK. The charity is delighted to have the former Bishop of Carlisle, James Newcome continuing as Acorn Patron, and his advocacy of Acorn both within and outside the Anglican Church has been a distinct advantage to the Foundation.

Strategic Development

Over the eleven years Wes has been Director there has been a return to the Bishop Maddocks vision of fires of healing across the UK and the healing profile of Acorn has been raised. Listening is still part of the vision, but not the main emphasis. The healing ministry has now been put back into the body of Christ – a movement of ordinary people who do the praying.

Acorn has been developing this strategy by implementing Acorn 'Healing Hubs', which act as regional 'bowls' of prayer for healing. Each Hub is overseen by Acorn's management, with the ministry being implemented by Acorn volunteers in their region. The Hubs can run digitally for those who can't meet in person, as well as from a central base, or alternatively, both. Acorn's regular training is available for Healing Hub Coordinators to enable them to run a Healing Hub competently and compassionately. Much of Acorn's training now channels into resourcing Healing Hubs so that praying for healing for others is being offered more widespread than solely at Acorn events.

Another feature has been the move from Acorn being south centred to becoming a national network of Healing Hubs. So, a key is identifying locations where there is interest and need, finding appropriate leadership and resourcing and training so they become hubs. Training in the Healing Academy creates a healing community on-line with cross-hub conversations.

Acorn is now clearly a faith ministry, and it will have to re-imagine its structure and practice over the next year to establish and maintain Hubs. There will be challenges as it extends its geography, while at the same time maintaining relationships.

Acorn Activities – Overview

The development of a National Network of Healing Hubs continued. At the end of 2024 there were 7 active Acorn Healing Hubs

- Digital Healing Hub
- Northern Ireland
    - Carmoney Healing Hub
- Gosport Healing Hub
- Guildford Healing Hub – which offers prayer support in Guildford Cathedral
- East Lincolnshire Healing Hub
- Horncastle Healing Hub (a plant of the East Lincolnshire hub)
- Dorchester Healing Hub - which offers monthly prayer for healing in The Quiet Space in Poundbury with a fully trained team of Acorn volunteers

There are also plans to develop Healing Hubs in several other locations in the coming twelve months.

- Bordon – a new team will begin their training in January 2025. They plan to meet in a local church who are supportive of Acorn's work
- Kent - Acorn have connected with the Dorothy Kerin Trust who are based in Kent, to discuss the possibility of a Healing Hub within the region.
- Leicester – initial developments have paused for the time being.

Regular visits are being made by Acorn leadership to the Hubs on a rotational basis, establishing a pattern of infrastructure meetings with Teams and especially Hub Coordinators.

Serving the Hubs, and drawing more people in, are the Acorn Christian Healing Academy training programme and a monthly Acorn Christian Live service that Hubs can link with.

Acorn is also a well-known and trusted partner and provider in some specialised areas of Christian Ministry. For example, links are maintained with the following.

- the New Wine Network
- Christian Healing UK
- the Guildford Diocese and the Church of England nationally
- Methodist Church

and there are ongoing calls, and visits/ministry to ensure that Acorn's profile is enhanced, and the concept of Acorn Healing Hubs promoted.

Operational Report
The Acorn Training Academy is ideal for anyone wanting to develop their knowledge, understanding, and practice of the Christian Healing ministry. The Academy is our main training platform for Acorn Christian Healing Hub teams but is suitable for anyone with an interest in Christian Healing.

Over the last year, the Acorn Christian Healing Academy (daytime) has welcomed a fresh intake of approximately 25 new delegates. This is made up of new volunteers within Healing Hubs and individuals/groups who are interested in Christian Healing. Delegates who have already completed the Healing Academy are continuing to join, making it a steady 50 delegates each month. The Healing Academy is regularly adapted and developed to offer bespoke and relevant teaching to our Healing Hubs and guests. The Academy continues to be offered on a free/donation basis. As Hubs are developing, team attendance is growing. Some Healing Hubs are now offering Acorn training in Listening, Prayer Ministry, and Reconciliation. This means that Acorn is reaching more people with ministry and training in Christian healing.

• Acorn hosted its annual conference in September 2024 in Leicester to support and develop the work of the individual hubs and promote the ministry of Acorn to new locations. The Conference was a success with 80 guests made up of Healing Hub teams, people with interest in the Christian Healing ministry, and other prayer agencies. It was a good time of refreshment and resourcing. Leicester was an ideal location as we were able to serve Acorn volunteers and the public who are further North of Acorn's original Surrey base. It was a joy to have Bishop Martyn Snow (Bishop of Leicester) as our keynote address.

The evening Healing Academy needs development for it to be time and energy conducive, as guest numbers were small, and the delivery time and energy required by staff was high. The Board are reviewing how to offer an alternative to daytime Healing Academy. The evening Healing Academy has served mostly people who are not part of an Acorn Christian Healing Hub, and people are joining us from the USA, Canada, and the UK.

We continue to support the work of the Acorn Healing hubs, and other Christian prayer agencies through the provision of the free resources of Acorn Christian Live, Coffeepods and Acorn Shorts (short film-based training). All digital resources continue to develop and provide Healing Hubs, churches, and prayer agencies with relevant and equipping topics and reflections. These resources are accessed around the country and world.

We continue to partner with the Order of St Luke in Australia to deliver training and promote Acorn courses and materials. Director of Acorn, Rev Wes Sutton, spoke in person at the Order of St Luke annual conference, inspiring and resourcing prayer ministers in ministry and skills for Christian healing. As well as this, Wes delivered ministry in churches in multiple locations across Australia. This is an ongoing relationship that we hope strengthens into 2025

We continue to deliver the full Effective Listening Practice course to develop the essential healing value of reflective listening and to facilitate good listening practice throughout Acorn and beyond. Effective Listening has been developed into the Listening Academy, a one-day course in active reflective listening. This is delivered by Acorn team both privately for groups as well as digitally for the public.

Face to face interactions through Hubs and Staff speaking events are providing access points to Acorn, and attention is being given to how we use these interactions to grow Acorn's interactive demographic. Healing Hub teams have been

joining Acorn speaking events to offer ministry and listening so that Acorn can offer fuller ministry and training to individuals.

The Academy is training individuals and groups from:

UK	***Overseas***
- *Lincolnshire* - *Nottingham* - *Romsey* - *Surrey* - *Hampshire* - *Leicester* - *Staffordshire* - *Bath* - *Northern Ireland* - *Birmingham* - *London* - *Kent* - *Cumbria* - *Somerset* - *Dorset* - *Wales* - *Liverpool* - *Gloucestershire* - *Buckinghamshire* - *East Midlands* - *Northumberland* - *Salisbury* - *Northampton* - *Suffolk* - *West Sussex*	- *Germany* - *Northern Ireland* - *Canada* - *USA* - *Greece* - *Australia* - *Nigeria* - *Kenya* - *Brazil*

Staff Changes

Acorn's Director, Wes Sutton moved to a part time role in November 2023, with a view to retiring in December 2024. Acorn Trustees have begun the process of finding Wes's successor, but, as of December 2024, had not found a suitable replacement. This process will continue in 2025.

Acorn's head of Operations, Lisa Way, has been appointed as Co-Director Operations and it is proposed that Wes's successor will be appointed as Co-Director Ministry. It is also the intention to establish a support role for the Co-Director Operations. With a growing volunteer base within Hubs, it may be possible to find new volunteer roles in administration and Hub support.

During this financial year Jo Walker, Acorn's Events Coordinator, resigned from Acorn after 24 years of service to focus more on her role of supporting those in need in the community. Her role was absorbed into the Operations function.

Trustee Oversight

There have been a number of changes within the Trustee body. During the year, three trustees stepped down after faithfully serving Acorn over many years - Chris Goff (14 years), Keith Mantell (22 years) and Mark Trigg (6 years). The Trustees expressed their appreciation for their significant contributions.

They were replaced by Gordon Sykes-Little, Dr Sara Fretheim, Janet Sherbourne and Paul Waller.

In view of the changing financial situation and the balance of reserves, the Trustees have had regular on-line meetings and were monitoring finances monthly.

The Trustees continue to review current practice and strategies to ensure that the trust is effectively and productively led. Recruiting new Trustees has ensured this is taking place.

The Trustees are pursuing a redefined fundraising strategy to enable the Trust to continue to offer its ministry and training free at the point of need. This is still undergoing and part of Acorn's 2024-2025 strategy.

The Trustees continue to invest in our staff and volunteers promoting wellbeing, job and volunteer satisfaction and effective delivery of the Trust's stated aims. This is at the heart of the Board, with regular meetings between the Chair of Trustees and staff, and staff and volunteers Acorn Leadership continue to provide ongoing support to volunteers through regular visits, prayer, and regional training and ministry days.

Financial Review

In the year under review the Foundation made a net deficit of £11,457 (2021-22 deficit £12,981). Despite a reduction in income, costs also reduced due to the use of digital resources, fewer in-person events and fewer resource subscriptions.

The Foundation reviews on an ongoing basis its organisation and suppliers to ensure that these effectively meet the charitable objectives and provide value for money.

Reserves policy

The unrestricted reserves at the balance sheet date were £45,457 (£56,914 on 31 March 2022). In addition, there were restricted reserves of £6,339 (£4,607 on 31 March 2022).

The trustees aim to have unrestricted reserves of at least £20,000 to ensure the charity meets its ongoing obligations under the current provision of service and in the case of cessation of the charity. Provisions are in place should reserves drop below that figure.

Investment policy

The trustees have decided that, provided total investments are less than £100,000, the COIF investment fund is an appropriate scheme. No investments are currently held.

Public Benefit

In preparing this Report, we have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that the Foundation continues to provide identifiable benefits which relate directly to its Aims as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay. Any private benefits to Trustees and members of the Foundation are incidental.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of Acorn Christian Foundation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 charitable company will continue its operations.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The above report is prepared in accordance with the provisions applicable to companies subject to the small company's regime within Part 15 of the Companies Act 2006.

Approved by the Trustees on 23/12 2024 and signed on its behalf by:

Mrs Lisa Way
Company Secretary

Mr Gordon Sykes-Litte
Chair of Trustees

REGISTERED COMPANY NUMBER: 03851139 (England and Wales)
REGISTERED CHARITY NUMBER: 1080011

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

FOR

ACORN CHRISTIAN FOUNDATION

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

ACORN CHRISTIAN FOUNDATION

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FOR THE YEAR ENDED 31ST MARCH 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03851139 (England and Wales)

Registered Charity number

1080011

Registered office

377-399 London Road
Camberley
Surrey
GU15 3HL

Trustees

P C E Manning
G Sykes-Little (appointed 6.12.23)
J Sherbourne (appointed 20.5.24)
P Waller (appointed 16.1.24)
Dr S Fretheim (appointed 6.12.23)
Reverand A Heber

Company Secretary

L Way

Independent Examiner

Natalie Floyd ACA
Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

Approved by order of the board of trustees on 23rd December 2024 and signed on its behalf by:

P C E Manning - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACORN CHRISTIAN FOUNDATION

Independent examiner's report to the trustees of Acorn Christian Foundation ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of report
As the charity's 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 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
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. 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 accounts to be reached.

Natalie Floyd ACA

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

23rd December 2024

ACORN CHRISTIAN FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	**2024 Total funds £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**78,009**	**-**	**78,009**	103,013
Other trading activities	2	**12,894**	**-**	**12,894**	10,694
Investment income	3	**65**	**-**	**65**	64
Total		**90,968**	-	**90,968**	113,771
EXPENDITURE ON					
Raising funds	4	**108,282**	**-**	**108,282**	-
Charitable activities					
General		**3,613**	**-**	**3,613**	22,955
Other		**1,578**	-	**1,578**	100,542
Total		**113,473**	-	**113,473**	123,497
NET INCOME/(EXPENDITURE)		**(22,505)**	**-**	**(22,505)**	(9,726)
RECONCILIATION OF FUNDS					
Total funds brought forward		**45,456**	**6,339**	**51,795**	61,521
TOTAL FUNDS CARRIED FORWARD		**22,951**	**6,339**	**29,290**	51,795

The notes form part of these financial statements

BALANCE SHEET
31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	**2024 Total funds £**	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	**1,239**	**-**	**1,239**	2,817
CURRENT ASSETS					
Prepayments and accrued income		**4,368**	**-**	**4,368**	5,890
Cash at bank		**21,353**	**6,339**	**27,692**	46,863
		25,721	**6,339**	**32,060**	52,753
CREDITORS					
Amounts falling due within one year	9	**(4,009)**	**-**	**(4,009)**	(3,775)
NET CURRENT ASSETS		**21,712**	**6,339**	**28,051**	48,978
TOTAL ASSETS LESS CURRENT LIABILITIES		**22,951**	**6,339**	**29,290**	51,795
NET ASSETS		**22,951**	**6,339**	**29,290**	51,795
FUNDS	10				
Unrestricted funds				**22,951**	45,456
Restricted funds				**6,339**	6,339
TOTAL FUNDS				**29,290**	51,795

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31ST MARCH 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd December 2024 and were signed on its behalf by:

P C E Manning - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Computer equipment	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Courses and events	**12,894**	10,694

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	**65**	64

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	**108,282**	-

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy	**2,700**	1,500
Depreciation - owned assets	**1,578**	1,182

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,249	4,764	103,013
Other trading activities	10,694	-	10,694
Investment income	64	-	64
Total	109,007	4,764	113,771
EXPENDITURE ON			
Charitable activities			
General	19,923	3,032	22,955

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Other	100,542	-	100,542
Total	120,465	3,032	123,497
NET INCOME/(EXPENDITURE)	(11,458)	1,732	(9,726)
RECONCILIATION OF FUNDS			
Total funds brought forward	56,914	4,607	61,521
TOTAL FUNDS CARRIED FORWARD	45,456	6,339	51,795

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2023 and 31st March 2024	**646**	**7,212**	**7,858**
DEPRECIATION			
At 1st April 2023	**646**	**4,395**	**5,041**
Charge for year	**-**	**1,578**	**1,578**
At 31st March 2024	**646**	**5,973**	**6,619**
NET BOOK VALUE			
At 31st March 2024	**-**	**1,239**	**1,239**
At 31st March 2023	-	2,817	2,817

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	557	60
Accrued expenses	3,452	3,715
	4,009	3,775

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	**45,456**	**(22,505)**	**22,951**
Restricted funds			
Restricted	**6,339**	**-**	**6,339**
TOTAL FUNDS	**51,795**	**(22,505)**	**29,290**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**90,968**	**(113,473)**	**(22,505)**
TOTAL FUNDS	**90,968**	**(113,473)**	**(22,505)**

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	56,914	(11,458)	45,456
Restricted funds			
Restricted	4,607	1,732	6,339
TOTAL FUNDS	61,521	(9,726)	51,795

continued...

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,007	(120,465)	(11,458)
Restricted funds			
Restricted	4,764	(3,032)	1,732
TOTAL FUNDS	113,771	(123,497)	(9,726)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	56,914	(33,963)	22,951
Restricted funds			
Restricted	4,607	1,732	6,339
TOTAL FUNDS	61,521	(32,231)	29,290

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,975	(233,938)	(33,963)
Restricted funds			
Restricted	4,764	(3,032)	1,732
TOTAL FUNDS	204,739	(236,970)	(32,231)

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

REGISTERED COMPANY NUMBER: 03851139 (England and Wales)
REGISTERED CHARITY NUMBER: 1080011

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

FOR

ACORN CHRISTIAN FOUNDATION

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

ACORN CHRISTIAN FOUNDATION

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FOR THE YEAR ENDED 31ST MARCH 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03851139 (England and Wales)

Registered Charity number

1080011

Registered office

377-399 London Road
Camberley
Surrey
GU15 3HL

Trustees

P C E Manning
G Sykes-Little (appointed 6.12.23)
J Sherbourne (appointed 20.5.24)
P Waller (appointed 16.1.24)
Dr S Fretheim (appointed 6.12.23)
Reverand A Heber

Company Secretary

L Way

Independent Examiner

Natalie Floyd ACA
Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

Approved by order of the board of trustees on 23rd December 2024 and signed on its behalf by:

P C E Manning - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACORN CHRISTIAN FOUNDATION

Independent examiner's report to the trustees of Acorn Christian Foundation ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of report
As the charity's 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 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
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. 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 accounts to be reached.

Natalie Floyd ACA

Cobbin Floyd Ltd
Chartered Accountants
15a Station Road
Epping
Essex
CM16 4HG

23rd December 2024

ACORN CHRISTIAN FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	**2024 Total funds £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**78,009**	**-**	**78,009**	103,013
Other trading activities	2	**12,894**	**-**	**12,894**	10,694
Investment income	3	**65**	**-**	**65**	64
Total		**90,968**	-	**90,968**	113,771
EXPENDITURE ON					
Raising funds	4	**108,282**	**-**	**108,282**	-
Charitable activities					
General		**3,613**	**-**	**3,613**	22,955
Other		**1,578**	-	**1,578**	100,542
Total		**113,473**	-	**113,473**	123,497
NET INCOME/(EXPENDITURE)		**(22,505)**	**-**	**(22,505)**	(9,726)
RECONCILIATION OF FUNDS					
Total funds brought forward		**45,456**	**6,339**	**51,795**	61,521
TOTAL FUNDS CARRIED FORWARD		**22,951**	**6,339**	**29,290**	51,795

The notes form part of these financial statements

BALANCE SHEET
31ST MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	**2024 Total funds £**	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	**1,239**	**-**	**1,239**	2,817
CURRENT ASSETS					
Prepayments and accrued income		**4,368**	**-**	**4,368**	5,890
Cash at bank		**21,353**	**6,339**	**27,692**	46,863
		25,721	**6,339**	**32,060**	52,753
CREDITORS					
Amounts falling due within one year	9	**(4,009)**	**-**	**(4,009)**	(3,775)
NET CURRENT ASSETS		**21,712**	**6,339**	**28,051**	48,978
TOTAL ASSETS LESS CURRENT LIABILITIES		**22,951**	**6,339**	**29,290**	51,795
NET ASSETS		**22,951**	**6,339**	**29,290**	51,795
FUNDS	10				
Unrestricted funds				**22,951**	45,456
Restricted funds				**6,339**	6,339
TOTAL FUNDS				**29,290**	51,795

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31ST MARCH 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd December 2024 and were signed on its behalf by:

P C E Manning - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Computer equipment	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Courses and events	**12,894**	10,694

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	**65**	64

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	**108,282**	-

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy	**2,700**	1,500
Depreciation - owned assets	**1,578**	1,182

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,249	4,764	103,013
Other trading activities	10,694	-	10,694
Investment income	64	-	64
Total	109,007	4,764	113,771
EXPENDITURE ON			
Charitable activities			
General	19,923	3,032	22,955

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Other	100,542	-	100,542
Total	120,465	3,032	123,497
NET INCOME/(EXPENDITURE)	(11,458)	1,732	(9,726)
RECONCILIATION OF FUNDS			
Total funds brought forward	56,914	4,607	61,521
TOTAL FUNDS CARRIED FORWARD	45,456	6,339	51,795

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2023 and 31st March 2024	**646**	**7,212**	**7,858**
DEPRECIATION			
At 1st April 2023	**646**	**4,395**	**5,041**
Charge for year	**-**	**1,578**	**1,578**
At 31st March 2024	**646**	**5,973**	**6,619**
NET BOOK VALUE			
At 31st March 2024	**-**	**1,239**	**1,239**
At 31st March 2023	-	2,817	2,817

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	557	60
Accrued expenses	3,452	3,715
	4,009	3,775

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	**45,456**	**(22,505)**	**22,951**
Restricted funds			
Restricted	**6,339**	**-**	**6,339**
TOTAL FUNDS	**51,795**	**(22,505)**	**29,290**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**90,968**	**(113,473)**	**(22,505)**
TOTAL FUNDS	**90,968**	**(113,473)**	**(22,505)**

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	56,914	(11,458)	45,456
Restricted funds			
Restricted	4,607	1,732	6,339
TOTAL FUNDS	61,521	(9,726)	51,795

continued...

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,007	(120,465)	(11,458)
Restricted funds			
Restricted	4,764	(3,032)	1,732
TOTAL FUNDS	113,771	(123,497)	(9,726)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	56,914	(33,963)	22,951
Restricted funds			
Restricted	4,607	1,732	6,339
TOTAL FUNDS	61,521	(32,231)	29,290

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,975	(233,938)	(33,963)
Restricted funds			
Restricted	4,764	(3,032)	1,732
TOTAL FUNDS	204,739	(236,970)	(32,231)

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

ACORN CHRISTIAN FOUNDATION

England & Wales - Charity number 1080011

Accounts

Charity number: 1080011
Company number: 3851139
Scottish Charity number: SCO42491

ACORN CHRISTIAN FOUNDATION

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2023

ACORN CHRISTIAN FOUNDATION

Financial statements for the year ended 31 March 2023

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Patron:	The Right Reverend Lord Bishop of Carlisle James Newcome
Founders:	Bishop Morris and Anne Maddocks
Registered Charity No:	1080011
Company No:	3851139

Trustees

Mrs Elizabeth Slinn (Chair)-(Resigned – 30 March 2023)
Mr Peter Manning (Chair – from 30 March 2023) (Appointed – 1 October 2022)
Mr Christopher Goff
Rev Andrew Heber
Mr Keith Mantell
Mr Mark Trigg
Ven Paul Bryer-(Resigned – 16 January 2023)
Liza Nahajski (Appointed – 1 October 2022) (Resigned – 30 March 2023)

Staff Team

Rev Wes Sutton (Director)
Lisa Edge (Director of Operations)

Company Secretary

Mr Christopher Goff

Bankers

CafBank Limited, Kings Hill,
West Malling, Kent

Registered office

Emmaus Chartered Accountants
377-399 London Road
Camberley
Surrey GU15 3HL

Independent Examiners

Andrew Mitchell
A R Mitchell & Co Ltd
16 Polkirt Heights
Mevagissey
Cornwall PL26 6TT

ACORN CHRISTIAN FOUNDATION

Report of the trustees for the year ended 31 March 2023

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023. The report of the trustees contains all the information required by a directors' report. Legal and administrative information set out on pages 3 to 4 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum of Association, the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Structure, governance and management

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association; it is also registered with the Charity Commissions of England and Wales and of Scotland. The Trustees who served during the year are listed on page 3 of this report. The power to appoint further Trustees is vested by the Articles of Association in the existing Trustees.
The Trustees met online 4 times during the year.
New Trustees receive training in the governance responsibilities of the Trustees and the activities of the Foundation. Trustees bring a variety of different skills and experience and each Trustee shadows a special area of interest in Acorn's range of activities. Our aim is to generate maximum participation in our objectives, so that Trustees, staff, and volunteers achieve the greatest possible degree of unity, thus modelling the wholeness we advocate.
The major risks to which the Foundation is exposed, as identified by the Trustees, have been reviewed and systems are in place to manage those risks.

Objectives and activities

The objective, as set out in the Memorandum and Articles of Association is to promote, support and engage in religious and other charitable work to further the understanding of health and healing within the ministry of the mainstream Christian churches and health professionals.
The charity operates under the title of the Acorn Christian Healing Foundation. It was founded in 1983 by Bishop Morris Maddocks, under the auspices of the Archbishops of Canterbury and York, to promote the ministry of Christian Healing within the Church of England though from an early point has extended its reach to all mainstream Christian denominations. It seeks to bring the healing of Jesus Christ to a broken world through listening, healing and reconciliation. Major activities include;

- Helping churches develop healing ministries through courses and training
- Educating Christians about healing and listening through resources for small groups and teaching in churches and at conferences
- Bringing healing and wholeness to individuals through services, courses and other events
- Bringing healing and wholeness to churches through our ministry of reconciliation
- Fostering a closer partnership between church and health professions in the ministry of healing the whole person
- Encouraging and equipping Christians in other countries - especially those with a history of ethnic, religious or other conflict - to develop similar ministries appropriate to their context and culture.

Report of the trustees for the year ended 31 March 2023

Achievements and Performance in 2022/23

Leadership

Acorn continues to be led by the Director, Rev. Wes Sutton, and the Leadership Team. The Director continues to be in demand as a guest and keynote speaker nationally, a writer, and as an ambassador for Acorn in the UK. The charity is delighted to have The Right Reverend Lord Bishop of Carlisle, James Newcome as Acorn Patron, and his advocacy of Acorn both within and outside the Anglican Church has been a distinct advantage to the Trust..

Strategic Development

Over the ten years Wes has been Director there has been a return to the Bishop Maddox vision of fires of healing across the UK and the healing profile of Acorn has been raised. Listening is still part of the vision, but not the main emphasis. The healing ministry has now been put back into the body of Christ – a movement of ordinary people who do the praying.

Acorn has been developing this strategy by implementing Acorn 'Healing Hubs', which act as regional 'bowls' of prayer for healing. Each Hub is overseen by Acorn's management, with the ministry being implemented by Acorn volunteers in their region. The Hubs can run digitally for those who can't meet in person, as well as from a central base, or alternatively, both. Acorn's regular training is available for Healing Hub Coordinators to enable them to run a Healing Hub competently and compassionately. Much of Acorn's training now channels into resourcing Healing Hubs so that praying for healing for others is being offered more widespread than solely at Acorn events.

Another feature has been the move from Acorn being south centred to becoming a national network of healing hubs. So, a key is identifying locations where there is interest, finding appropriate leadership and resourcing and training so they become hubs. Training in the Academy creates a healing community on-line with cross-hub conversations.

Acorn is now clearly a faith ministry, and it will have to re-imagine its structure and practice over the next year to establish and maintain hubs. There will be challenges as it extends its geography, while at the same time maintaining relationships.

Acorn Activities – Overview

The beginnings of a National network of Healing Hubs. At the start of 2023 there were 8 active Acorn Healing Hubs

- Digital Healing Hub
- Northern Ireland
    - Carmoney Healing Hub
    - Antrim Healing Hub
- Gosport Healing Hub
- Surrey Healing Hub
- Guildford Healing Hub
- East Lincolnshire Healing Hub (launched in April 2023)
- Dorchester Healing Hub (started in July 2023)

There are also plans to develop Healing Hubs in a number of other locations in the coming twelve months.

Regular visits are being made by Acorn leadership to the hubs on a rotational basis, establishing a pattern of infrastructure meetings with Teams and especially Hub Coordinators.

Serving the Hubs, and drawing more people in, are the Acorn Christian Healing Academy training programme and a monthly Acorn Christian Live service that Hubs can link with.

Acorn is also a well-known and trusted partner and provider in some specialised areas of Christian Ministry. For example, links are maintained with the following.

- the New Wine Network - regional leaders have been addressed on Prayer Ministry,
- Christian Healing UK
- the Guildford Diocese and the Church of England nationally

and there are ongoing calls, and visits/ministry to ensure that Acorn's profile is enhanced, and the concept of Acorn Healing Hubs promoted.

Operational Report

Over the last year, the Acorn Christian Healing Academy (daytime) has increased in participants, with a noticeable growth since January 2023 when the Academy was made free/donation basis. The Academy is mostly made up of Healing Hub trainees and team, with approximately one quarter of attendees having no direct involvement with Acorn. As hubs are developing, team attendance is growing.

The evening Healing Academy is serving mostly people who are not part of an Acorn Christian Healing Hub, and people are joining us from the USA, Canada, and the UK.

The Academy is training individuals and groups from:

UK	**Overseas**
- Lincolnshire - Nottingham - Romsey - Surrey - Hampshire - Leicester - Staffordshire - Bath - Northern Ireland - Birmingham - London - Kent - Cumbria - Somerset - Dorset - Wales - Liverpool - Gloucestershire - Buckinghamshire - East Midlands - Northumberland - Salisbury - Northampton - Suffolk - West Sussex	- Germany - Northern Ireland - Canada - USA - Greece - Australia - Nigeria - Kenya - Brazil

The evening Healing Academy has a steady group of people who attend each month. It has only been running for 5 months, and it is expected to grow as hubs grow.

The Healing Academy Lounge seems to be more popular during the Autumn and Winter months, when Zoom meetings are more popular. Consideration is being given to combining the Evening Healing Academy and Academy Lounge into one event to preserve team energy and guest experience.

The Acorn Lounge, which offers a range of topics on Christian healing, is also more popular during the Autumn and Winter months and thought is being given to restricting the event to those months in 2024.

The Listening Academy training programme has now been re-written into a single session, rather than two sessions as previously, and the course is held less frequently to increase the numbers attending each event.

Face to face interactions through Hubs and Staff speaking events are providing access points to Acorn, and attention is being given to how we use these interactions to grow Acorn's interactive demographic.

Staff Changes

Jo Walker, Acorn's Events Coordinator, decided to resign from Acorn after 24 years of service to focus more on her role of supporting those in need in the community. Her last day was in June 2023.

In addition, Wes Sutton has indicated that he would like to move to a part time role in 2024.

In the light of these decisions, the structure of Acorn's staffing is being reviewed

Trustee Oversight

There have been a number of changes within the Trustee body. Sadly, Dr Liz Slinn, who has chaired the Trustee for 8 years became ill and was unable to continue. Her place was taken by Peter Manning. Elizabeth Nahajski also stepped down. The Trustees expressed their appreciation for their contributions. The remaining Trustees have all committed to serving until March 2024, but several have decided to step down at that point.

In view of the changing financial situation and the balance of reserves, the Trustees are now implementing more regular meetings and are monitoring finances on a monthly basis

Report of the trustees for the year ended 31 March 2023

Financial Review

In the year under review the Foundation made a net deficit of £11,457 (2021-22 deficit £12,981). Despite a reduction in income, costs also reduced due to the use of digital resources, fewer in-person events and fewer resource subscriptions.

The Foundation reviews on an ongoing basis its organisation and suppliers to ensure that these effectively meet the charitable objectives and provide value for money.

Reserves policy

The unrestricted reserves at the balance sheet date were £45,457 (£56,914 on 31 March 2022). In addition, there were restricted reserves of £6,339 (£4,607 on 31 March 2022).

The trustees aim to have unrestricted reserves of at least £20,000 to ensure the charity meets its ongoing obligations under the current provision of service and in the case of cessation of the charity. Provisions are in place should reserves drop below that figure.

Investment policy

The trustees have decided that, provided total investments are less than £100,000, the COIF investment fund is an appropriate scheme. No investments are currently held.

Public Benefit

In preparing this Report, we have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that the Foundation continues to provide identifiable benefits which relate directly to its Aims as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay. Any private benefits to Trustees and members of the Foundation are incidental.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of Acorn Christian Foundation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 charitable company will continue its operations.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Report of the trustees for the year ended 31 March 2023

The above report is prepared in accordance with the provisions applicable to companies subject to the small company's regime within Part 15 of the Companies Act 2006.

Approved by the Trustees on 2023 and signed on its behalf by:

Mr Christopher Goff
Trustee and Company Secretary

Mr Peter Manning
Chair of Trustees

ACORN CHRISTIAN FOUNDATION

Independent examiner's report to the trustees of Acorn Christian Foundation

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 13-21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
- which are consistent with the methods and principles of the Statement of Recommended Practice: 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)).

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Mitchell BA FCA
A R Mitchell & Co Ltd
16 Polkirt Heights
Mevagissey
Cornwall PL26 6TT

Date:

ACORN CHRISTIAN FOUNDATION

Statement of financial activities for the year ended 31 March 2023 (incorporating the income and expenditure account)

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £
Income and endowments from:							
Donations and legacies	2	98,249	4,764	103,013	130,354	0	130,354
Charitable activities	3	10,694	0	10,694	21,383	0	21,383
Income from investments	4	64	0	64	1	0	1
Total		109,007	4,764	113,771	151,737	0	151,737
Expenditure on:							
Charitable activities	5	120,464	3,032	123,496	164,706	12	164,718
Total		120,464	3,032	123,496	164,706	12	164,718
Net income before investment gains		(11,457)	1,732	(9,725)	(12,969)	(12)	(12,981)
Net gains on investments		0	0	0	0	0	0
Net movement in funds		(11,457)	1,732	(9,725)	(12,969)	(12)	(12,981)
Transfers	13	0	0	0	0	0	0
Total funds brought forward		56,914	4,607	61,521	69,883	4,619	74,504
Total funds carried forward		45,457	6,339	51,796	56,914	4,607	61,521

None of the Foundation's activities were acquired or discontinued during the above financial period.

The notes on pages 15 to 21 form part of these financial statements.

ACORN CHRISTIAN FOUNDATION

Balance sheet at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible fixed assets	10		2,817		2,265
Current assets					
Stock		-		198	
Debtors	11	5,890		1,316	
Cash at bank and in hand		46,863		64,623	
		52,753		66,138	
Creditors: amounts falling due within one year	12	3,775		6,881	
Net current assets			48,978		59,257
Total assets less current liabilities			51,796		61,521
Funds	14				
Unrestricted			45,457		56,914
Restricted			6,339		4,607
Total Funds carried forward			51,796		61,521

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with Financial Reporting Standard 102 (FRS 102).

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

They were approved by the Trustees on 2023 and signed on their behalf by:

Mr Christopher Goff
Trustee and Company Secretary

Mr Peter Manning
Chair of Trustees

The notes on pages 15 to 21 form part of these financial statements

1 Accounting policies

The principal accounting policies which are adopted consistently in the preparation of the financial statements are set out below.

a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102) and the Companies Act 2006. Acorn Christian Foundation meets the definition of a public benefit entity under FRS 102.

b) Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Allocation of expenditure

Expenditure is allocated to the relevant activity. Where an expense relates to more than one activity it is apportioned on an appropriate basis as detailed in the support cost note.

d) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits

e) Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift. Assets costing less than £1,000 are not capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:
Fixtures and fittings 20% on cost

f) Investments

Investments are included at fair value at the balance sheet date.

g) Stocks

Stock and work in progress is valued at the lower of cost and estimated net realisable value.

h) Debtors

All debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

i) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

k) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

m) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements and concluded that it will continue to adopt the going concern basis in preparing its financial statements.

n) Fund accounting

- Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity.
- Restricted funds are funds subject to specific trusts, which may be declared by the donor or with their authority but still within the objects of the charity. The restricted funds relevant to Acorn Christian Foundation are restricted income funds, which are expendable at the discretion of the Trustees in furtherance of some particular aspects of the objects of the charity.

Notes to the financial statements
for the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2023	2022
2	**Income**	**£**	**£**	**£**	**£**
	Donations and legacies				
	Donations	63,493	0	63,493	113,854
	Grants	10,000	4,764	14,764	16,000
	Legacies	24,756	0	24,756	500
		98,249	4,764	103,013	130,354
3	**Income from charitable activities**				
	Healing				
	Courses & events	4,851	0	4,851	3,177
		4,851	0	4,851	3,177
	Training				
	Course fees	5,843	0	5,843	16,467
	Other	0	0	0	1,739
		5,843	0	5,843	18,206
	Total	10,694	0	10,694	21,383
4	**Income from investments**				
	Bank interest	64	0	64	1

5	Charitable activities	Activities Undertaken directly £	Support Costs £	Restricted Funds £	Total 2023 £	Total 2022 £
	Charitable expenditure					
	Healing	3,699	25,915	0	29,614	35,619
	Training	60,260	30,590	3,032	93,882	129,100
		63,959	56,505	3,032	123,496	164,718

6	Support Costs	*Healing*	*Training*	*Total 2023*	Basis of allocation
	Staff costs	22,069	22,069	44,138	*Time*
	Office running costs	3,027	10,734	13,761	*Activity*
	Governance costs	819	819	1,638	*Area*
		25,915	33,622	59,537	
	Including Restricted funds:	0	3,032	3,032	
		25,915	30,590	56,505	

7 Staff numbers and costs

	2023 £	2022 £
Staff costs:		
Wages and salaries	85,216	122,148
Social security costs	8,774	6,338
Pension costs	3,870	5,908
	97,860	134,395

7 Staff numbers and costs (continued)

The average number of employees during the year is set out below. Many of these work part time.

	2023 *Number*	2022 *Number*
Healing and administration	2	1
Training	0	3
	2	4

There were no employees with emoluments above £60,000

None of the trustees received any remuneration either directly or indirectly from the Trust during this year.
No trustees received remuneration of travelling expenses from the Trust during the year (2022: £nil).
Trustee's liability insurance was provided during the year at a cost of £643 (2022: £791).

Donations from trustees during the year totalled £1,620 (2020: £1,620)

Remuneration of key management personnel is as follows:

	2023 £	2022 £
Aggregate remuneration	49,106	45,702

Related party transactions

There were no related party transactions that require disclosure other than as noted for the Trustees.

8 Net income

This is stated after charging:

	2023 £	2022 £
Depreciation	1,182	1,225
Independent examiner's fee	1,500	2,250

9 Taxation

The charity is exempt from corporation tax on its charitable activities

10 Tangible fixed assets

	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2022	5,477	646	6,123
Additions	1,735		1,735
Disposals			0
At 31 March 2023	7,212	646	7,858
Depreciation			
At 1 April 2022	3,213	646	3,859
Charge for year	1,182	0	1,182
Disposals			0
At 31 March 2023	4,395	646	5,041
Net book values			
At 31 March 2023	2,817	0	2,817
At 31 March 2022	2,265	0	2,265

		2023 £	2022 £
11	**Debtors**		
	Prepaid expenses and accrued income	1,330	877
	Income tax recoverable	4,560	439
		5,890	1,316

12 Creditors: amounts falling due within one year

Trade creditors	60	716
Accruals and deferred income	3,715	6,165
	3,775	6,881

13 Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure and Transfers £	Balance at 31 March 2023 £
Bursary Fund	1,168	0	1,168	0
Retreat and Travel Funds	3,439	0	1,877	1,562
Healing hub fund	0	4,764	0	4,764
	4,607	4,764	3,045	6,326

The balance on the Bursary Fund represents the unexpended balance of donations held on trust to be applied for financial assistance to persons wishing to attend courses but unable to meet the full cost out of their own resources.
The Retreat Fund and Travel funds were donations made to enable the Director to go on retreat and on a visit to Australia

14 Analysis of funds

	Unrestricted Funds	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets	2,817	0	2,817	2,265
Net current assets	42,641	6,338	48,979	59,257
	45,458	6,338	51,796	61,521

15 Pension commitments and other post-retirement benefits

The charity operates a defined contribution pension scheme and contributes to employees' personal schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost and charge represents contributions payable by the charity to the funds and amounted to £5,702 (2022: £5,908).

16 Operating lease commitments

The charity had no future lease commitments under operating leases and no leasing charges in the year (2022: £nil)

ACORN CHRISTIAN FOUNDATION

England & Wales - Charity number 1080011

Accounts

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Charity number: 1080011
Company number: 3851139
Scottish Charity number: SCO42491

ACORN CHRISTIAN FOUNDATION

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2022

Chamberlains
Statutory Auditor and Chartered Accountants
Elm House, Tanshire Park
Shackleford Road
Elstead, Godalming
Surrey GU8 6LB

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ACORN CHRISTIAN FOUNDATION

Financial statements for the year ended 31 March 2022

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ACORN CHRISTIAN FOUNDATION

Financial statements for the year ended 31 March 2022

Patron:	The Right Reverend Lord Bishop of Carlisle James Newcome
Founders:	Bishop Morris and Anne Maddocks
Registered Charity No:	1080011
Company No:	3851139

Trustees

Mrs Elizabeth Slinn (Chair)

Mr Chris Goff
Rev Andrew Heber
Mr Keith Mantell
Mrs Patricia Munn (retired 22 June 2020)
Mr Mark Trigg
Ven Paul Bryer
Ms Nonie Insall (retired 1 October 2021)

Leadership Team

Rev Wes Sutton (Director)
Lisa Edge (Director of Operations)
Howard Fleming

Company Secretary

Mr Christopher Goff

Consultants

The Rev Canon Anne Long

Staff

Dee Marshall
Jo Walker

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Bankers

CafBank Limited, Kings Hill,
West Malling, Kent

Lloyds Bank plc, 75 Castle Street,
Farnham, Surrey

Solicitors

Metcalfe & Co, 22 Chalet Hill,
Bordon, Hants

Registered office

Emmaus Chartered Accountants
Westmead
Farnborough
Hants GU14 7LP

Independent Examiners

Chamberlains
Statutory Auditor and Chartered Accountants
Elm House, Tanshire Park
Shackleford Road
Elstead, Godalming
Surrey GU8 6LB

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ACORN CHRISTIAN FOUNDATION

Report of the trustees for the year ended 31 March 2022

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2022. The report of the trustees contains all the information required by a directors' report.

Legal and administrative information set out on pages 3 to 4 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum of Association, the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Structure, governance and management

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association; it is also registered with the Charity Commissions of England and Wales and of Scotland. The Trustees who served during the year are listed on page 3 of this report. The power to appoint further Trustees is vested by the Articles of Association in the existing Trustees.

The Trustees met online 4 times during the year.

New Trustees receive training in the governance responsibilities of the Trustees and the activities of the Foundation. Trustees bring a variety of different skills and experience and each Trustee shadows a special area of interest in Acorn's range of activities. Our aim is to generate maximum participation in our objectives, so that Trustees, staff, and volunteers achieve the greatest possible degree of unity, thus modelling the wholeness we advocate.

The major risks to which the Foundation is exposed, as identified by the Trustees, have been reviewed and systems are in place to manage those risks.

Objectives and activities

The objective, as set out in the Memorandum and Articles of Association is to promote, support and engage in religious and other charitable work to further the understanding of health and healing within the ministry of the mainstream Christian churches and health professionals.

The charity operates under the title of the Acorn Christian Healing Foundation. It was founded in 1983 by Bishop Morris Maddocks, under the auspices of the Archbishops of Canterbury and York, to promote the ministry of Christian Healing within the Church of England though from an early point has extended its reach to all mainstream Christian denominations. It seeks to bring the healing of Jesus Christ to a broken world through listening, healing and reconciliation. Major activities include;

- Helping churches develop healing ministries through courses and training
- Educating Christians about healing and listening through resources for small groups and teaching in churches and at conferences
- Bringing healing and wholeness to individuals through services, courses and other events
- Bringing healing and wholeness to churches through our ministry of reconciliation
- Fostering a closer partnership between church and health professions in the ministry of healing the whole person
- Encouraging and equipping Christians in other countries - especially those with a history of ethnic, religious or other conflict - to develop similar ministries appropriate to their context and culture.

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Achievements and Performance in 2021/22

Leadership

Overseen and supported by the Board of Trustees who set strategic direction with the leadership team, Acorn continues to be led by the Director, Rev. Wes Sutton, and the Leadership Team. The Director continues to be in demand as a guest and keynote speaker nationally, a writer, and as an ambassador for Acorn in the UK. The charity is delighted to have The Right Reverend Lord Bishop of Carlisle, James Newcome as Acorn Patron, and his advocacy of Acorn both within and outside the Anglican Church has been a distinct advantage to the Trust.

Strategic Development

The decision to establish Acorn Christian Healing Hubs remains an essential part of Acorn Christian Foundation's vision to operate as a national agency in promoting the Christian Healing ministry in its full expression. This decision was prompted by the need to ensure that Acorn did not remain 'southern-centric' but could develop meaningful access to its ministry across the UK. The initial intention was that from a strong central base we would be able to resource seven Acorn Christian Healing Hubs in 2021- 2022.

Since the start of September 2021, Acorn has established three fully operational Christian Healing Hubs, one in its home base/partner church at St Alban's Church, Hindhead (Surrey Healing Hub), and one in Hampshire (Gosport Healing Hub), and a third Digital Healing Hub who offer prayer online. A fourth Healing Hub from East Lincolnshire are in their training stages at the Acorn Christian Healing Academy, with the intention to open to the public in January 2023. Like this, two Healing Hub teams from Northern Ireland are training to start ministering to the public in January 2023. Most recently, Acorn is in discussion with new team in Dorchester and Leicestershire, where we plan to open Acorn Christian Healing Hubs to the public in January 2023.

The leadership continued to build on natural relationships across the UK to establish Acorn Christian Healing Hubs, as Director, Rev Wes Sutton is spending time traveling to visit potential Hub locations and leaders. Acorn continues to build relationships in Carlisle and Cornwall with the intention of providing healing ministry through Acorn Christian Healing Hubs to a wider geographical group. As well as this, Acorn's listening training had the team providing events across the UK. Like this, the Director accepted an invitation to a conference as a Keynote Speaker from the Order of St Luke in Australia, which he is attending in July 2023.

Towards the end of 2019, a natural opportunity and relationship with contacts in Leicester Diocese gave Acorn the opportunity to run regular events at St Martin's House, a conference and events venue run by the Diocese of Leicester. This was part of the strategy of implementing the first of four bowls nationally. Starting in January 2020, Acorn was providing a second School of Healing every first Saturday of the month in Leicester. This relationship has naturally started back up, and Acorn are in conversation with people in Leicester who are looking to start an Acorn Christian Healing Hub.

The return to in person events has been taken seriously and cautiously by Acorn Leadership and Trustees. Although COVID-19 isn't causing too many issues in meeting in person, the period of lockdown and restrictions to life highlighted to Acorn areas that needed improvement to make the ministry accessible to all.

It highlighted that there are people living with restrictions on their life due to illness and circumstances, who wouldn't be able to attend an in-person event. Like this, Acorn was able to identify that mental health struggles could prevent someone from attending an event in person. Added to this is the cost-of-living crisis, preventing people from being able to afford to travel to an event, or afford it. This helped the leadership decide to remain online for most events and training, with occasional hybrid options so that in

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person isn't completely lacking. On top of this, Acorn Christian Healing Hubs are providing in person ministry once a month.

Acorn has grown significantly in the last two years and are serving a wider geographical demographic in ministry and skills for the journey of Christian healing.

Regular events are now produced for online running and distribution, as well as new relevant events and training being written and delivered, especially in response to the way that COVID-19 was impacting people's lives, as well as in response to the numerous traumatic experiences the world is going through.

Charity costs reduced considerably due to lack of staff travel and expense, venue hire, and volunteer expenses during lockdown. Costs for the Charity increased when team were able to get back on the road to deliver training, networking, and meet as staff for planning and development. With some events being hybrid, there are also room hire costs. The Board of Trustees reviewed the Charity's finances throughout the Autumn of 2021 and made the decision in January 2022 to reduce two part time staff's hours, as well as making the role of 'National Training Manager' redundant, to save charity money.

The Director and Director of Operations have been working on funding applications for ongoing Acorn Christian Healing Hub funding and have also provided new and easier ways to give regularly to the charity. Since doing this, Acorn has gained new financial supporters, and will continue to work on this area of donor support.

The Trust agreed that developing the digital aspect of Acorn would be beneficial to Charity as well as those who use its resources, both nationally and internationally. As well as this, in response to the cost-of-living crisis, the Board of Trustees took the decision to offer training for Healing Hub team completely free. Being Acorn's most popular event that continues to grow, this has financial implications on the Charity and highlights the importance of the work needed to gain new financial support.

Operational Changes

The decision to develop all of Acorn's regular events so that they were accessible digitally was agreed by the Trustees as crucial. Acorn succeeded within a matter of a few weeks from national lockdown to provide several events and resources online via Zoom and YouTube, and continues to develop in Digital Ministry and Training:

- Acorn Christian Live (free resource on YouTube for Healing Hubs their public gatherings. Also suitable for individuals.
- Acorn Christian Healing Academy (previously School of Healing), with a second intake starting in January 2023 on weekdays.
- Revised listening training, now called the Listening Academy open to the public
- Monthly ministry event at the Acorn Lounge (newly written material that addresses real life situations many guests are facing, and offer ministry)
- Free monthly podcast exploring real issues around Christian Healing
- Free downloadable daily meditations
- Online staff meetings and volunteer prayer meetings
- Free Acorn Shorts (5-minute videos exploring topics related to Christian healing)
- Purchasable downloads for individuals and groups

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Since operating digitally, Acorn has been working in more diverse locations both around the UK and internationally. It feels a wise, and more effective business strategy, to provide easily accessible resources that people can access from the comfort of their own home or chosen location. Operating digitally still allows us to respond to invitations to organisations, either by running private bookings online, going to their venue, and by tuning in online to their event as part of the program.

Staff Changes

In January 2022, the role of National Training Manager was made redundant due to the financial position of the Charity. The role of Financial Controller was reduced to 7 hours a week from 21 hours. This was due to there not being enough work to justify 21 hours a week role. Dee Marshall, who fulfilled the role, decided to terminate her employment with Acorn in July 2022, and Emmaus Chartered Accountants fulfil the role. Acorn's Events Coordinator role was reduced from 21 hours a week to 14, with flexible working being introduced.

In May 2020, a freelance photographer and videographer joined the staff team on a temporary contract (three months), to develop and assist with digital production. His contract ended in December 2021 due to the Charity being able to manage the digital operations.

Areas of Encouragement

There is much to be encouraged about as well as continued challenges to face. The morale of the staff and the prayer ministry team remains strong, if not stronger, than a year ago. The team have adapted well to the digital software being used for ministry. The response of our supporters and donors also remains steady, at a time when one might expect significant changes to people's giving. We are seeing regular guests attending many events and being positively impacted by new resources. Acorn continues to have a growing presence and impact, and the Charity is increasing its efforts to place Acorn before more people and be prepared to take on new forms of ministry and in new locations on different platforms. The Acorn volunteer team has doubled in the last year, meaning that more ministry can take place.

Report on Plans for 2021/22

We proposed the following goals for 2021/22 and duly report:

- Begin the development of a new digital resource, which introduces people to an overview of Acorn's ministry and points them to further training. This could be used as 'house group' material or as a resource for individuals on their own healing journey. This has been fulfilled via CoffeePods, Acorn Lounge, and Acorn Shorts. Acorn has reports that groups are using these resources in their meetings, and subsequently Acorn are receiving further enquiries for ministry opportunities and training; not just in the UK but overseas, with training taking place in Australia, and further requests in West Africa and India.
- Identify 'hosts' to run Acorn Multisite and launch quarterly multi-site events. Acorn believes that this will be better fulfilled using the Acorn Christian Healing Hub Coordinators and their teams, where Acorn can run hybrid events. At present, we have successfully hosted a Healing Psalms worship event from the Gosport Healing Hub, and an Acorn Christian Healing Hub Conference from the Surrey Healing Hub venue where we saw a total of 70 guests both online and in person. This will be a strategy that we continue to work on as more Hubs become established.

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- Identify and equip Acorn Trainers to deliver online training on behalf of Acorn. We have identified two volunteer trainers who help lead the Acorn Listening Academy alongside staff.
- Re-shape Tuesday Service of Healing and Prayer to fit well with both the digital and face to face elements. The Director and Director of Operations have reformatted this under Acorn Christian Live, and each recording has been designed to equip the Healing Hub public events.
- Expand the Acorn Team. The team has double in the last year, we continue to train and resource all volunteers so that they are competent in their role.

Goals for 2022/23

- We will consolidate the work of the four hubs we established in 2021/22 in Surrey, Gosport, East Lincolnshire, and the online Digital hub, strengthening and augmenting the existing teams.
- In January 2023 the Surrey Hub will divide, with a second hub being planted out into Hampshire.
- We will facilitate the launch of new hubs in Leicester, Dorchester, Kent and in Northern Ireland.
- The Acorn Christian Healing Academy will commence a new year with a fresh intake of delegates and in addition to the established monthly daytime session we will launch two alternative evening sessions to facilitate access to the training programme.
- We will host a second Annual 2-day Hub Conference this coming year to support and develop the work of the individual hubs and promote the ministry of Acorn to new locations
- We will continue to support the work of the Acorn Healing hubs, and other Christian prayer agencies through the provision of the free resources of Acorn Christian Live, Coffeepods and Acorn Shorts (short film-based training).
- We will continue to partner with the Order of St Luke in Australia to deliver training and promote Acorn courses and materials.
- We will continue to deliver the full Effective Listening Practice course to develop the essential healing value of reflective listening and to facilitate good listening practice throughout Acorn and beyond.
- The Trustees will review current practice and strategies to ensure that the trust is effectively and productively led.
- We will pursue a redefined fundraising strategy to enable the Trust to continue to offer its ministry and training free at the point of need.
- We will continue to invest in our staff and volunteers promoting wellbeing, job and volunteer satisfaction and effective delivery of the Trust's stated aims.

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Report of the trustees for the year ended 31 March 2022

Financial Review

In the year under review the Foundation made a small net deficit of £12,981 (2020/21 surplus £8,337). Part of the current year's deficit resulted from the decrease of £15,789 in income.

The Foundation reviews on an ongoing basis its organisation and suppliers to ensure that these effectively meet the charitable objectives and provide value for money.

Reserves policy

The unrestricted reserves at the balance sheet date were £56,914 (£69,883 on 31 March 2021). In addition, there were restricted reserves of £4,607 (£4,619 on 31 March 2021).

The trustees aim to have unrestricted reserves of at least £55,000 to ensure the charity meets its ongoing obligations under the current provision of service and in the case of cessation of the charity.

Investment policy

The trustees have decided that, provided total investments are less than £100,000, the COIF investment fund is an appropriate scheme. No investments are currently held.

Public Benefit

In preparing this Report, we have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that the Foundation continues to provide identifiable benefits which relate directly to its Aims as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay. Any private benefits to Trustees and members of the Foundation are incidental.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of Acorn Christian Foundation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 charitable company will continue its operations.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the

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corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The above report is prepared in accordance with the provisions applicable to companies subject to the small company's regime within Part 15 of the Companies Act 2006.

Approved by the Trustees on 12/12/2022 ~~12 / 08 / 2022~~ and signed on its behalf by:

Christopher Goff

Mr Christopher Goff
Trustee and Company Secretary

Mrs Elizabeth Slinn
Chair of Trustees

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ACORN CHRISTIAN FOUNDATION

Independent examiner's report to the trustees of Acorn Christian Foundation

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 14-22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

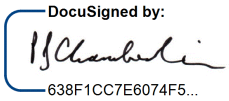
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
- which are consistent with the methods and principles of the Statement of Recommended Practice: 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)).

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(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Paul Chamberlain MA (Oxon), FCA, DChA
Chamberlains
Statutory Auditor and Chartered Accountants
Elm House, Tanshire Park
Shackleford Road
Elstead, Godalming
Surrey GU8 6LB

Date: 12 December 2022

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ACORN CHRISTIAN FOUNDATION

Statement of financial activities for the year ended 31 March 2022 (incorporating the income and expenditure account)

	Notes	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Unrestricted Funds £	2021 Restricted Funds £
Income and endowments from:						
Donations and legacies	2	130,354	0	130,354	142,360	2,811
Charitable activities	3	21,383	0	21,383	22,337	0
Income from investments	4	1	0	1	18	0
Total		151,737	0	151,737	164,715	2,811
Expenditure on:						
Charitable activities	5	164,706	12	164,718	158,801	388
Total		158,801	12	164,718	158,801	388
Net income before investment gains		(12,969)	(12)	(12,981)	5,914	2,423
Net gains on investments		0	0	0	0	0
Net movement in funds		(12,969)	(12)	(12,981)	5,914	2,423
Transfers	13	0	0	0	0	0
Total funds brought forward		69,883	4,619	74,502	63,969	2,196
Total funds carried forward		56,914	4,607	61,521	69,883	4,619

None of the Foundation's activities were acquired or discontinued during the above financial period.

The notes on pages 16 to 22 form part of these financial statements.

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ACORN CHRISTIAN FOUNDATION

Balance sheet at 31 March 2022

	Notes	2022 £	2022 £	202 £	202 £
Fixed assets					
Tangible fixed assets	10		2,265		3,489
Current assets					
Stock		198		198	
Debtors	11	1,316		11,760	
Cash at bank and in hand		64,623		65,805	
		66,138		77,763	
Creditors: amounts falling due within one year	12	6,881		6,750	
Net current assets			59,257		71,013
Total assets less current liabilities			61,521		74,502
Funds	14				
Unrestricted			56,914		69,883
Restricted			4,607		4,619
Total Funds carried forward			61,521		74,502

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with Financial Reporting Standard 102 (FRS 102).

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

They were approved by the Trustees on 12/12/2022 ~~12 / 08 / 2022~~ and signed on their behalf by:

Christopher Goff

Mr Christopher Goff
Trustee and Company Secretary

Mrs Elizabeth Slinn
Chair of Trustees

The notes on pages 16 to 22 form part of these financial statements

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1 Accounting policies

The principal accounting policies which are adopted consistently in the preparation of the financial statements are set out below.

a) ***Basis of accounting***

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102) and the Companies Act 2006. Acorn Christian Foundation meets the definition of a public benefit entity under FRS 102.

b) Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Allocation of expenditure

Expenditure is allocated to the relevant activity. Where an expense relates to more than one activity it is apportioned on an appropriate basis as detailed in the support cost note.

d) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits

e) Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift. Assets costing less than £1,000 are not capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:
Fixtures and fittings 20% on cost

f) Investments

Investments are included at fair value at the balance sheet date.

g) Stocks

Stock and work in progress is valued at the lower of cost and estimated net realisable value.

h) Debtors

All debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

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i) ***Cash and cash equivalents***

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

k) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

m) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have given due consideration for the ongoing effects of the Covid-19 outbreak. The charity is largely sheltered from the expected effects of this due to its loyal donor base, its move to a digital platform and from carrying sufficient free reserves to carry through any temporary loss of income. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

n) Fund accounting

- Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity.
- Restricted funds are funds subject to specific trusts, which may be declared by the donor or with their authority but still within the objects of the charity. The restricted funds relevant to Acorn Christian Foundation are restricted income funds, which are expendable at the discretion of the Trustees in furtherance of some particular aspects of the objects of the charity.

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Notes to the financial statements for the year ended 31 March 2021

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2022	2021
2	**Income**	**£**	**£**	**£**	**£**
	Donations and legacies				
	Donations	113,854	0	113,854	89,573
	Grants	16,000	0	16,000	20,500
	Legacies	500	0	500	35,098
		130,354	0	130,354	145,171
3	**Income from charitable activities**				
	Healing				
	Courses & events	3,177	0	3,177	5,348
		3,177	0	3,177	5,348
	Training				
	Course fees	16,467	0	16,467	14,839
	Growing a Healing Ministry	0	0	0	826
	Just Listen DVD/Video and Licences	0	0	0	1,020
	Other	1,739	0	1,739	304
		18,206	0	18,206	16,989
	Total	21,383	0	21,383	22,337
4	**Income from investments**				
	Bank interest	1	0	1	18

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5	Charitable activities	Activities Undertaken directly £	Support Costs £	Restricted Funds £	Total 2022 £	Total 2021 £
	Charitable expenditure					
	Healing	1,003	34,616	0	35,619	43,003
	Training	83,261	45,826	12	129,100	116,186
		84,264	80,442	12	164,718	159,189

6	Support Costs	*Retreat Cr*	*Healing*	*Training*	*Total 2021*	Basis of allocation
	Staff costs	0	31,768	31,768	63,536	*Time*
	Property costs	0	0	0	0	*Activity*
	Office running costs	0	2,847	8,632	11,479	*Area*
	Governance costs	0	0	5,438	5,438	
		0	34,616	45,838	80,454	
	Including Restricted funds:	0	0	12	12	
		0	34,616	45,826	80,442	

7 Staff numbers and costs

	2022 £	2021 £
Staff costs:		
Wages and salaries	122,148	121,251
Social security costs	6,338	6,523
Pension costs	5,908	5,702
	134,395	133,475

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7 Staff numbers and costs (continued)

The average number of employees during the year is set out below. Many of these work part time.

	2022 *Number*	2021 *Number*
Healing and administration	3	3
Training	2	3
	5	6

There were no employees with emoluments above £60,000

None of the trustees received any remuneration either directly or indirectly from the Trust during this year.
No trustees received remuneration of travelling expenses from the Trust during the year (2021: £nil).
Trustee's liability insurance was provided during the year at a cost of £791 (2021: £643).

Donations from trustees during the year totalled £1,620 (2021: £1,620)

Remuneration of key management personnel is as follows:

	2022 £	2021 £
Aggregate remuneration	45,702	45,390

Related party transactions

There were no related party transactions that require disclosure other than as noted for the Trustees.

8 Net income

This is stated after charging:

	2022 £	2021 £
Depreciation	1,225	1,224
Independent examiner's fee	2,250	2,100

9 Taxation

The charity is exempt from corporation tax on its charitable activities

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10 Tangible fixed assets

	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2021	5,477	646	6,123
Additions	0	0	0
Disposals	0	0	0
At 31 March 2022	5,477	647	6,123
Depreciation			
At 1 April 2021	2,117	517	2,634
Charge for year	1,096	130	1,225
Disposals			0
At 31 March 2022	3,213	647	3,859
Net book values			
At 31 March 2022	2,265	0	2,265
At 31 March 2021	3,360	129	3,489

11 Debtors

	2022 £	2021 £
Other debtors	0	0
Prepaid expenses and accrued income	877	11,261
Income tax recoverable	439	499
	1,316	11,760

12 Creditors: amounts falling due within one year

Trade creditors	716	382
Accruals and deferred income	6,165	6,368
	6,881	6,750

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13 Restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure / Transfers £	Balance at 31 March 2022 £
Bursary Fund	1,168	0	0	1,168
Retreat and Travel Funds	3,451	0	12	3,439
	4,619	0	12	4,607

The balance on the Bursary Fund represents the unexpended balance of donations held on trust to be applied for financial assistance to persons wishing to attend courses but unable to meet the full cost out of their own resources.
The Retreat Fund and Travel funds were donations made to enable the Director to go on retreat and on a visit to Australia

14 Analysis of funds

	Unrestricted Funds	Restricted Funds £	Total 2022 £	Total 2021 £
Fixed assets	0	2,265	2,265	3,489
Net current assets	56,914	2,342	59,257	71,013
	56,914	4,607	61,521	74,502

15 Pension commitments and other post-retirement benefits

The charity operates a defined contribution pension scheme and contributes to employees' personal schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost and charge represent contributions payable by the charity to the funds and amounted to £5,908 (2021: £5,702).

16 Operating lease commitments

The charity had no future lease commitments under operating leases and no leasing charges in the year (2021: £nil)

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Audit trail

Title	Acorn Annual Accounts 2021
File name	Acorn 2021 Final accounts.pdf
Document ID	f93a5c5796034fb3379f16e9219dcad815718b0c
Audit trail date format	MM / DD / YYYY
Status	Signed

Document History

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SIGNED	**12 / 08 / 2022** 15:17:28 UTC	Signed by Mr Christopher Goff (c.goff@sky.com) IP: 94.0.103.189
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SIGNED	**12 / 12 / 2022** 09:50:44 UTC	Signed by Dr Elizabeth Slinnn (liz.slinn@hotmail.co.uk) IP: 212.221.102.235
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ACORN CHRISTIAN FOUNDATION

England & Wales - Charity number 1080011

Accounts

Charity number: 1080011
Company number: 3851139
Scottish Charity number: SCO42491

ACORN CHRISTIAN FOUNDATION

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 March 2021

Chamberlains
Statutory Auditor and Chartered Accountants
Elm House, Tanshire Park
Shackleford Road
Elstead, Godalming
Surrey GU8 6LB

ACORN CHRISTIAN FOUNDATION

Financial statements for the year ended 31 March 2021

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Statement of financial activities	13
Balance sheet	14
Notes forming part of the financial statements	15-21

Patron:	The Right Reverend Lord Bishop of Carlisle James Newcome
Founders:	Bishop Morris and Anne Maddocks
Registered Charity No:	1080011
Company No:	3851139

Trustees

Mrs Elizabeth Slinn (Chair)

Mr Chris Goff
Rev Andrew Heber
Mr Keith Mantell
Mrs Patricia Munn (retired 22 June 2020)
Mr Mark Trigg
Rev Jane Walker
Ven Paul Bryer
Ms Nonie Insall (retired 1 October 2021)

Leadership Team

Rev Wes Sutton (Director)
Lisa Edge (Director of Operations)
Howard Fleming

Company Secretary

Mr Christopher Goff

Consultants

The Rev Canon Anne Long

Staff

Dee Marshall
Jo Walker

Bankers

CafBank Limited, Kings Hill,
West Malling, Kent

Lloyds Bank plc, 75 Castle Street,
Farnham, Surrey

Solicitors

Metcalfe & Co, 22 Chalet Hill,
Bordon, Hants

Registered office

Emmaus Chartered Accountants
Westmead
Farnborough
Hants GU14 7LP

Independent Examiners

Chamberlains
Statutory Auditor and Chartered Accountants
Elm House, Tanshire Park
Shackleford Road
Elstead, Godalming
Surrey GU8 6LB

Report of the trustees for the year ended 31 March 2021

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2021. The report of the trustees contains all the information required by a directors' report. Legal and administrative information set out on pages 3 to 4 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum of Association, the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102).

Structure, governance and management

The charity is a company limited by guarantee and governed by its Memorandum and Articles of Association; it is also registered with the Charity Commissions of England and Wales and of Scotland. The Trustees who served during the year are listed on page 3 of this report. The power to appoint further Trustees is vested by the Articles of Association in the existing Trustees.
The Trustees met online 4 times during the year.
New Trustees receive training in the governance responsibilities of the Trustees and the activities of the Foundation. Trustees bring a variety of different skills and experience and each Trustee shadows a special area of interest in Acorn's range of activities. Our aim is to generate maximum participation in our objectives, so that Trustees, staff, and volunteers achieve the greatest possible degree of unity, thus modelling the wholeness we advocate.
The major risks to which the Foundation is exposed, as identified by the Trustees, have been reviewed and systems are in place to manage those risks.

Objectives and activities

The objective, as set out in the Memorandum and Articles of Association is to promote, support and engage in religious and other charitable work to further the understanding of health and healing within the ministry of the mainstream Christian churches and health professionals.
The charity operates under the title of the Acorn Christian Healing Foundation. It was founded in 1983 by Bishop Morris Maddocks, under the auspices of the Archbishops of Canterbury and York, to promote the ministry of Christian Healing within the Church of England though from an early point has extended its reach to all mainstream Christian denominations. It seeks to bring the healing of Jesus Christ to a broken world through listening, healing and reconciliation. Major activities include;

- Helping churches develop healing ministries through courses and training
- Educating Christians about healing and listening through resources for small groups and teaching in churches and at conferences
- Bringing healing and wholeness to individuals through services, courses and other events
- Bringing healing and wholeness to churches through our ministry of reconciliation
- Fostering a closer partnership between church and health professions in the ministry of healing the whole person
- Encouraging and equipping Christians in other countries - especially those with a history of ethnic, religious or other conflict - to develop similar ministries appropriate to their context and culture.

Report of the trustees for the year ended 31 March 2021

Achievements and Performance in 2020/21

Leadership

Overseen and supported by the Board of Trustees who set strategic direction with the leadership team, Acorn continues to be led by the Director, Rev. Wes Sutton, and the Leadership Team. The Director continues to be in demand as a guest and keynote speaker nationally, a writer, and as an ambassador for Acorn in the UK. The charity is delighted to have The Right Reverend Lord Bishop of Carlisle, James Newcome as Acorn Patron, and his advocacy of Acorn both within and outside the Anglican Church has been a distinct advantage to the Trust.

Strategic Development

In 2017/18 ACT took the decision to establish 4 regional Acorn centres, over a five-year period, and this remains an essential part of ACT's vision to operate as a national agency in promoting the Christian Healing ministry in its full expression. This decision was prompted by the need to ensure that Acorn did not remain 'southern-centric' but could develop meaningful access to its ministry across the UK. The initial intention was that from a strong central base we would be able to resource another four regional centres.

Acorn have been developing this strategy by implementing Acorn 'Healing Hubs', which act as regional 'bowls' of prayer for healing. Each Hub is overseen by Acorn's management, with the ministry being implemented by Acorn volunteers in their region. The Hubs can run digitally for those who can't meet in person, as well as from a central base, or alternatively, both. Acorn's regular training is available for Healing Hub Coordinators to enable them to run a Healing Hub competently and compassionately. Much of Acorn's training now channels into resourcing Healing Hubs so that praying for healing for others is being offered more widespread than solely at Acorn events.

As mentioned in last year's report, Acorn's regular events found homes in Surrey-based venues – St Alban's Church in Hindhead, and Guildford Cathedral. At the start of 2020, due to COVID-19, programmed events in these venues were not possible, and all regular events moved onto Zoom. It was a smooth transition and one that benefited guests and the Acorn team. Live events now reach a wider demographic and allow guests to attend who may have not previously been able to due to health reasons or geography.

The leadership continued to build on natural relationships across the UK to establish regional bowls/Healing Hubs. Locations that ACT began to build on were Cornwall, Essex, and Leicester, with Hubs being planned also in Carlisle, Skegness, and Germany. As well as this, Acorn's listening training had the team providing events across the UK and other countries via Zoom. Like this, the Director has accepted speaking invitations at churches across the UK both in person and on Zoom. This has been a key part of maintaining strong relationships with Acorn's supporting churches and organisations.

Due to COVID-19, it was not possible for the Director to speak at The Order of Saint Luke in Australia, however Acorn have offered digital training to continue building on this relationship and offer training further afield.

The circumstances with COVID, which became long term, meant that events began to be produced for online running and distribution. Additionally, new and relevant events and training being written and delivered, especially in response to the way that COVID-19 was impacting people's lives. Having begun this new way of providing events and resources, it was recognised by the staff and Trust that Acorn was meeting a wider demographic, providing more events, and being more accessible to others. On top of this, costs reduced considerably due to lack of staff travel and expense, venue hire, and volunteer expenses. The Trust agreed that developing the digital aspect of Acorn would be beneficial to Charity as well as those who use its resources, both nationally and internationally. Acorn has developed a digital platform through the production of downloadable resources, regular podcasts and live events (free), regular live paid events, and re-writing material so that it can be delivered online effectively.

The effects of COVID-19 prompted the Trustees and the Leadership Team to implement a financial review of the Charity every three months, which insures that we are setting achievable goals and operating within working budget.

Operational Changes

The decision to develop Acorn's digital resources and events was made by the Trustees, with the intention of transitioning some events into in person events as well as digital/in person.

- Acorn Christian Live: previously Tuesday service of prayer for healing. Streamed live on YouTube and accessible for Healing Hubs to base their prayer meetings around.
- One, monthly School of Healing: held on Zoom to allow people to attend from further afield. This is also designed to train those who coordinate a Healing Hub.
- All listening modules offered digitally as the preferred method of training so that a wider demographic can attend. In person training is offered as a secondary option with expenses being included in the cost of the training to ensure Acorn is not at a loss.
- Recruiting and training new volunteers to be able to pray for more guests at events, as well as to help individuals feel competent in the healing ministry in their own ministry contexts.
- Volunteer management and training: regular management of volunteers via meetings with all volunteers as well as offering one-to-one meetings
- Downloadable worship songs on music platforms
- Moving some lower attended events to paid downloadable versions

Much of the digital development is geared to provide 'multiple access points' to Acorn's ministry, knowing that not everyone can attend mid-week, daytime events. In a similar vein, we are equipping each Healing Hub, so that individuals can prayerfully minister to others effectively, beyond a person's attendance at a staff led event. This is a step change to Acorn's traditional approach to ministry and training, which was previously restricted by staff availability and geography

Since operating digitally, Acorn has been working in more diverse locations both around the UK and internationally. It feels a wise, and more effective business strategy, to provide easily accessible resources that people can access from the comfort of their own home or chosen location. Operating digitally still allows us to respond to invitations to organisations, either by running private bookings online, going to their venue (when safe to do so), and by tuning in online to their event as part of the program.

Staff Changes

There have been no staff changes in the last year.

Areas of Encouragement

There is much to be encouraged about as well as continued challenges to face. The morale of the staff and the prayer ministry team remains strong, if not stronger than a year ago, especially with new volunteer team joining the current team. The team have adapted well to the digital software being used for ministry. The response of our supporters and donors also remains steady, at a time when one might expect significant changes to peoples giving. We are seeing regular guests attending many events and being positively impacted by new resources. Acorn continues to have a growing presence and impact, and the Charity is increasing its efforts to place Acorn before more people and be prepared to take on new forms of ministry and in new locations on different platforms.

Report of the trustees for the year ended 31 March 2021

Report on Plans for 2020/21

We proposed the following goals for 2020/21 and duly report:

- **Begin the development of a new digital resource, which introduces people to an overview of Acorn's ministry and points them to further training.** This is the process of being recorded, with a release date of April 2022, due to the restrictions of COVID-19 making recording impossible.
- **Identify 'hosts' to run Acorn Multisite and launch quarterly multi-site events.** This is being fulfilled by Acorn Healing Hubs, who are able to run Acorn training/events/resources from their chosen location. Acorn will also run quarterly regional events from the Hub locations as a way of bringing hubs and individuals together for ministry experiences.
- **Identify and equip Acorn Trainers to deliver online training on behalf of Acorn.** Acorn's National Training Manager has identified a couple of competent individuals who have assisted with online training, and will continue to develop these individuals to be able to lead training independently on behalf of Acorn.
- **Re-shape Tuesday Service of Healing and Prayer to fit well with both the digital and face to face elements.** This is successfully taking place under a new name of 'Acorn Christian Live', and is available to stream live or can be viewed at a later date. Healing Hubs can use this resource to shape their hub meetings, with the team providing prayer ministry around the recording.
- **Lead a successful digital healing conference during Summer of 2021.** This did not seem the best use of Acorn's time and resources when already offering a wide range of resources and live events. It seemed more sensible to continue with the core digital events and encouraging people to book on to what is already available, rather than creating something new.
- **Expand the Acorn Team.** Acorn have successfully recruited 12 new volunteers to join the ministry team, all of which are located across the UK as well as Germany. Many of these volunteers are serving on digital events and will be involved in Healing Hubs once established.

Plans for 2021/22

- Rebrand Acorn's training under the 'Acorn Academy', which encourages individuals to take part in different aspects of Acorn training rather than one event.
- Have at least 5 Acorn Healing Hubs meeting regularly across the UK.
- Develop a closer working relationship with the Church of England and other Christian denominations to facilitate their adoption of Healing Hubs as a point of community ministry
- Develop Acorn events so that they run at a time that suits guests, i.e., evening, shorter events, being mindful of time zones
- Host 4 regional events that offer prayer ministry and encourage Healing Hubs to grow
- Recruit at least one new Trustee with a medical background to assist in our understanding of medical wholeness.
- Have a navigation system on the website to help visitors find resources within a certain category that they are looking for, e.g., mental health, grief, listening.
- Prepare a document to navigate the transition of the current Director's retirement and a new Director joining Acorn.
- Continue to develop appropriate income streams to support and sustain Acorn's ongoing development

Report of the trustees for the year ended 31 March 2021

Financial Review

In the year under review the Foundation made a small net surplus of £8,337 (2019-20 deficit £1,977). Despite a reduction in income, costs also reduced due to the use of digital resources and fewer in-person events.

The Foundation reviews on an ongoing basis its organisation and suppliers to ensure that these effectively meet the charitable objectives and provide value for money.

Reserves policy

The unrestricted reserves at the balance sheet date were £69,883 (£63,969 on 31 March 2020). In addition, there were restricted reserves of £4,619 (£2,196 on 31 March 2020).

The trustees aim to have unrestricted reserves of at least £55,000 to ensure the charity meets its ongoing obligations under the current provision of service and in the case of cessation of the charity.

Investment policy

The trustees have decided that, provided total investments are less than £100,000, the COIF investment fund is an appropriate scheme. No investments are currently held.

Public Benefit

In preparing this Report, we have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that the Foundation continues to provide identifiable benefits which relate directly to its Aims as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay. Any private benefits to Trustees and members of the Foundation are incidental.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of Acorn Christian Foundation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 charitable company will continue its operations.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ACORN CHRISTIAN FOUNDATION

Report of the trustees for the year ended 31 March 2021

The above report is prepared in accordance with the provisions applicable to companies subject to the small company's regime within Part 15 of the Companies Act 2006.

Approved by the Trustees on 25/11/2021 and signed on its behalf by:



Mr Christopher Goff
Trustee and Company Secretary



Mrs Elizabeth Slinn
Chair of Trustees

ACORN CHRISTIAN FOUNDATION

Independent examiner's report to the trustees of Acorn Christian Foundation

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 13-21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
- which are consistent with the methods and principles of the Statement of Recommended Practice: 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)).

have not been met; or

Independent examiner's report to the trustees of Acorn Christian Foundation

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Paul Chamberlain MA (Oxon), FCA, DChA
Chamberlains
Statutory Auditor and Chartered Accountants
Elm House, Tanshire Park
Shackleford Road
Elstead, Godalming
Surrey GU8 6LB Date: 25 November 2021

ACORN CHRISTIAN FOUNDATION

Statement of financial activities for the year ended 31 March 2021 (incorporating the income and expenditure account)

	Notes	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £
Income and endowments from:							
Donations and legacies	2	142,360	2,811	145,171	154,198	3,886	158,084
Charitable activities	3	22,337	0	22,337	51,147	0	51,147
Income from investments	4	18	0	18	94	0	94
Total		164,715	2,811	167,526	205,439	3,886	209,325
Expenditure on:							
Charitable activities	5	158,801	388	159,189	200,847	6,481	207,328
Total		158,801	388	159,189	200,847	6,481	207,328
Net income before investment gains		5,914	2,423	8,337	4,592	(2,595)	1,997
Net gains on investments		0	0	0	0	0	0
Net movement in funds		5,914	2,423	8,337	4,592	(2,595)	1,997
Transfers	13	0	0		3,414	(3,414)	
Total funds brought forward		63,969	2,196	66,165	55,964	8,205	64,169
Total funds carried forward		69,883	4,619	74,502	63,969	2,196	66,165

None of the Foundation's activities were acquired or discontinued during the above financial period.

The notes on pages 15 to 21 form part of these financial statements.

ACORN CHRISTIAN FOUNDATION

Balance sheet at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible fixed assets	10		3,489		4,713
Current assets					
Stock		198		198	
Debtors	11	11,760		1,122	
Cash at bank and in hand		65,805		68,641	
		77,763		69,961	
Creditors: amounts falling due within one year	12	6,750		8,509	
Net current assets			71,013		61,452
Total assets less current liabilities			74,502		66,165
Funds	14				
Unrestricted			69,883		63,969
Restricted			4,619		2,196
Total Funds carried forward			74,502		66,165

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with Financial Reporting Standard 102 (FRS 102).

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

They were approved by the Trustees on 25th November 2021 and signed on their behalf by:

Mr Christopher Goff
Trustee and Company Secretary

Mrs Elizabeth Slinn
Chair of Trustees

The notes on pages 15 to 21 form part of these financial statements

1 Accounting policies

The principal accounting policies which are adopted consistently in the preparation of the financial statements are set out below.

a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102) and the Companies Act 2006. Acorn Christian Foundation meets the definition of a public benefit entity under FRS 102.

b) *Income*

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

c) *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Allocation of expenditure

Expenditure is allocated to the relevant activity. Where an expense relates to more than one activity it is apportioned on an appropriate basis as detailed in the support cost note.

d) *Employee benefits*

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits

e) *Tangible fixed assets and depreciation*

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift. Assets costing less than £1,000 are not capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:
Fixtures and fittings 20% on cost

f) *Investments*

Investments are included at fair value at the balance sheet date.

g) *Stocks*

Stock and work in progress is valued at the lower of cost and estimated net realisable value.

h) *Debtors*

All debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

i) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

k) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

m) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have given due consideration for the ongoing effects of the Covid-19 outbreak. The charity is largely sheltered from the expected effects of this due to its loyal donor base, its move to a digital platform and from carrying sufficient free reserves to carry through any temporary loss of income. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

n) Fund accounting

- Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity.
- Restricted funds are funds subject to specific trusts, which may be declared by the donor or with their authority but still within the objects of the charity. The restricted funds relevant to Acorn Christian Foundation are restricted income funds, which are expendable at the discretion of the Trustees in furtherance of some particular aspects of the objects of the charity.

Notes to the financial statements for the year ended 31 March 2021

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2021	2020
2	**Income**	£	£	£	£
	Donations and legacies				
	Donations	86,762	2,811	89,573	109,684
	Grants	20,500	0	20,500	47,400
	Legacies	35,098	0	35,098	1,000
		142,360	2,811	145,171	158,084
3	**Income from charitable activities**				
	Retreat Centre & Books				
	Retreat Centre courses & events	0	0	0	3,807
	Other	0	0	0	4,212
		0	0	0	8,019
	Healing				
	Courses & events	5,348	0	5,348	1,881
		5,348	0	5,348	1,881
	Training				
	Course fees	14,839	0	14,839	33,954
	Growing a Healing Ministry	826	0	826	2,052
	Just Listen DVD/Video and Licences	1,020	0	1,020	2,469
	Other	304	0	304	2,773
		16,989	0	16,989	41,248
	Total	22,337	0	22,337	51,147
4	**Income from investments**				
	Bank interest	18	0	18	94

5 Charitable activities	Activities Undertaken directly £	Support Costs £	Restricted Funds £	Total 2021 £	Total 2020 £
Charitable expenditure					
Retreat Centre & Books	0	0	0	0	79,791
Healing	195	42,808	0	43,003	30,976
Training	77,589	38,208	388	116,186	96,562
	77,784	81,017	388	159,189	207,328

6 Support Costs	*Retreat Cr*	*Healing*	*Training*	*Total 2021*	Basis of allocation
Staff costs	0	33,135	33,135	66,271	*Time*
Property costs	0	0	316	316	*Activity*
Office running costs	0	8,037	3,510	11,547	*Area*
Governance costs	0	1,636	1,635	3,271	
	0	42,808	38,596	81,405	
Including Restricted funds:	0	0	388	388	
	0	42,808	38,208	81,017	

7 Staff numbers and costs

	2021 £	2020 £
Staff costs:		
Wages and salaries	121,251	126,312
Social security costs	6,523	11,055
Pension costs	5,702	5,988
	133,475	143,355

7 Staff numbers and costs (continued)

The average number of employees during the year is set out below. Many of these work part time.

	2021 *Number*	2020 *Number*
Retreat Centre & Books		2
Healing	2	1
Training	4	3
	6	6

There were no employees with emoluments above £60,000

None of the trustees received any remuneration either directly or indirectly from the Trust during this year.
No trustees received remuneration of travelling expenses from the Trust during the year (2020: £nil).
Trustee's liability insurance was provided during the year at a cost of £643 (2020: £529).

Donations from trustees during the year totalled £1,620 (2020: £1,758)

Remuneration of key management personnel is as follows:

	2021 £	2020 £
Aggregate remuneration	45,390	48,012

Related party transactions

There were no related party transactions that require disclosure other than as noted for the Trustees.

8 Net income

This is stated after charging:

	2021 £	2020 £
Depreciation	1,224	1,153
Independent examiner's fee	2,100	2,100

9 Taxation

The charity is exempt from corporation tax on its charitable activities

10 Tangible fixed assets

	Computer Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2020	5,477	646	6,123
Additions			0
Disposals			0
At 31 March 2021	5,477	646	6,123
Depreciation			
At 1 April 2020	1,022	388	1,410
Charge for year	1,095	129	1,224
Disposals			0
At 31 March 2021	2,117	517	2,634
Net book values			
At 31 March 2021	3,360	129	3,489
At 31 March 2020	4,455	258	4,713

11 Debtors

	2021 £	2020 £
Other debtors	0	70
Prepaid expenses and accrued income	11,261	351
Income tax recoverable	499	701
	11,760	1,122

12 Creditors: amounts falling due within one year

Trade creditors	382	1,086
Accruals and deferred income	6,368	7,423
	6,750	8,509

13 Restricted funds

	Balance at 1 April 2020	Income	Expenditure / Transfers	Balance at 31 March 2021
	£	£	£	£
Bursary Fund	1,168	0	0	1,168
Retreat and Travel Funds	1,028	2,811	388	3,451
	2,196	2,811	388	4,619

The balance on the Bursary Fund represents the unexpended balance of donations held on trust to be applied for financial assistance to persons wishing to attend courses but unable to meet the full cost out of their own resources.
The Retreat Fund and Travel funds were donations made to enable the Director to go on retreat and on a visit to Australia

14 Analysis of funds

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£
Fixed assets	129	3,360	3,489	4,713
Net current assets	69,754	1,259	71,013	61,452
	69,883	4,619	74,502	66,165

15 Pension commitments and other post-retirement benefits

The charity operates a defined contribution pension scheme and contributes to employees' personal schemes. The assets of the schemes are held separately from those of the charity in independently administered funds. The pension cost and charge represents contributions payable by the charity to the funds and amounted to £5,702 (2020: £5,988).

16 Operating lease commitments

The charity had no future lease commitments under operating leases and no leasing charges in the year (2020: £nil)