

**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)  
Reverend 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:



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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>110,133</b>	-	<b>110,133</b>	78,009
Other trading activities	2	<b>2,799</b>	-	<b>2,799</b>	12,894
Investment income	3	<b>96</b>	-	<b>96</b>	65
<b>Total</b>		<b>113,028</b>	-	<b>113,028</b>	90,968
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		<b>5,775</b>	-	<b>5,775</b>	3,613
Other		<b>84,160</b>	-	<b>84,160</b>	109,860
<b>Total</b>		<b>89,935</b>	-	<b>89,935</b>	113,473
<b>NET INCOME/(EXPENDITURE)</b>		<b>23,093</b>	-	<b>23,093</b>	(22,505)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>22,951</b>	<b>6,339</b>	<b>29,290</b>	51,795
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>46,044</b>	<b>6,339</b>	<b>52,383</b>	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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	892	-	892	1,239
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		10,683	-	10,683	4,368
Cash at bank		38,524	6,339	44,863	27,692
		<u>49,207</u>	<u>6,339</u>	<u>55,546</u>	<u>32,060</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,055)	-	(4,055)	(4,009)
<b>NET CURRENT ASSETS</b>		<u>45,152</u>	<u>6,339</u>	<u>51,491</u>	<u>28,051</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>46,044</u>	<u>6,339</u>	<u>52,383</u>	<u>29,290</u>
<b>NET ASSETS</b>		<u>46,044</u>	<u>6,339</u>	<u>52,383</u>	<u>29,290</u>
<b>FUNDS</b>	10				
Unrestricted funds				46,044	22,951
Restricted funds				6,339	6,339
<b>TOTAL FUNDS</b>				<u>52,383</u>	<u>29,290</u>

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.

**ACORN CHRISTIAN FOUNDATION**

**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:

A handwritten signature in black ink, reading "Gordon Sykes-Little". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

G Sykes-Little (Chair) - Trustee

## **ACORN CHRISTIAN FOUNDATION**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31ST MARCH 2025**

#### **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.



**ACORN CHRISTIAN FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Courses and events	<u>2,799</u>	<u>12,894</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	<u>96</u>	<u>65</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2025	2024
	£	£
Accountancy	2,838	2,700
Depreciation - owned assets	<u>347</u>	<u>1,578</u>

**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
	2	2
Healing and administration	<u>2</u>	<u>2</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**ACORN CHRISTIAN FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

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

**8. TANGIBLE FIXED ASSETS**

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

**ACORN CHRISTIAN FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	2024
	<b>£</b>	£
Other creditors	<b>465</b>	557
Accrued expenses	<b>3,590</b>	3,452
	<u><b>4,055</b></u>	<u>4,009</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	<b>22,951</b>	<b>23,093</b>	<b>46,044</b>
<b>Restricted funds</b>			
Restricted	<b>6,339</b>	-	<b>6,339</b>
	<u><b>29,290</b></u>	<u><b>23,093</b></u>	<u><b>52,383</b></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>113,028</b>	<b>(89,935)</b>	<b>23,093</b>
	<u><b>113,028</b></u>	<u><b>(89,935)</b></u>	<u><b>23,093</b></u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	45,456	(22,505)	22,951
<b>Restricted funds</b>			
Restricted	6,339	-	6,339
	<u>51,795</u>	<u>(22,505)</u>	<u>29,290</u>

**ACORN CHRISTIAN FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**10. MOVEMENT IN FUNDS - continued**

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

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

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	27,707	64,182
Gift aid	17,648	3,827
Legacies	54,778	-
Grants	10,000	10,000
	<hr/>	<hr/>
	110,133	78,009
 <b>Other trading activities</b>		
Courses and events	2,799	12,894
 <b>Investment income</b>		
Deposit account interest	96	65
	<hr/>	<hr/>
<b>Total incoming resources</b>	113,028	90,968
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Gifts and donations	1,150	102
Conference costs	2,358	3,181
Venue Hire	2,267	330
	<hr/>	<hr/>
	5,775	3,613
 <b>Other</b>		
Computer equipment	347	1,578
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	69	80
 <b>Other</b>		
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
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	80,691	103,720

This page does not form part of the statutory financial statements

**ACORN CHRISTIAN FOUNDATION**

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

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