

REGISTERED COMPANY NUMBER: 04321656 (England and Wales)
REGISTERED CHARITY NUMBER: 1090086

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
ACORN CHILDCARE (UK)**

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

ACORN CHILDCARE (UK)

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ACORN CHILDCARE (UK)

Report of the Trustees for the Year Ended 31 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 31 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).

ACORN CHILDCARE (UK)

Report of the Trustees for the Year Ended 31 March 2025

Objectives and activities

Objectives and aims

Our main activities and who we are trying to help are described below. All our charitable activities focus on providing a safe and caring environment to enhance the development and education of children by:

- (a) Offering a balanced and stimulating curriculum based on appropriate play facilities, ensuring individual needs are met and that such groups offer opportunities for all children, regardless of gender, race, culture or religion.
- (b) Encouraging other charitable activities through which parents may help children.
- (c) Furthering the aims of Preschool Learning Alliance.
- (d) Meeting the needs of children with special educational needs and disability (SEND) and working with other professionals to help achieve their full potentials.
- (e) Offering support to children from vulnerable backgrounds.

The trustee's policy is to ensure that the highest quality care service is available to the children and is undertaken to further our charitable purpose for public benefit.

Acorn Child Care (UK) offers the following services for children:

Service	Age Group	Capacity per session (No of places)
Acorn Childcare UK		
Nursery:		
Sunflower room	3 months to 2 years	24
Bluebells room	2 years to 3 years	25
Evergreens room	Pre-school 3-4 years	32
OTHER:		
Before and after school	4 to 11 years	35
Playscheme	4 to 11 years	35

Over 200 children attend Acorn each week and they are currently full to capacity.

Voluntary Help and Donations in Kind

- (a) The trustees and management committee members excluding the paid staff volunteer their administrative services and time free of charge.
- (b) The charity received reduced local authority council rates in 2024-25 of £2,395 (full value £11,976) (2023-24 reduced rates of £2,458 - full value £12,288).

The charity is grateful to all of the above named for their voluntary help and donations in kind.

ACORN CHILDCARE (UK)

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

In the year the charity obtained the Portage Stamp of Approval given to early year's settings who have demonstrated they deliver inclusive early years education based upon Portage Principles. They have also achieved a 5 star Food Hygiene rating.

Activities and financial review of the year

Although the charity's main source of income is from government funding, it is still dependent on fees from parents. Future plans include renovating the mobile and upgrading the kitchen.

The statement of financial activities attached to these accounts show the figures in more detail. Investment was also made into staff training and uniform. The trustees confirm that the funds meet their obligations and will continue to do so.

The trustees review the objectives and activities each year to ensure they continue to reflect the organisation's aims. In carrying out this review, the trustees consider the Charity Commission's general guidance on public benefit. The nursery caters for children from all social and economic backgrounds, and so achieves the criteria for public benefit.

During the year the charity's income and expenditure was in line with expectation and a surplus was made in the year of £61,176 (2024: deficit £54,273). This was mainly due to additional staffing required due to increased levels of children. This means general reserves carried forward are £126,774 (2024: £65,598).

Surplus made due to increase in sessions and update of government funding.

Income Generation

Income is generated from a combination of fees from parents and government funding.

Strategic report

Investment policy and objectives

The trustees believe the most suitable policy for investing funds is in short term deposits which meets the requirement to generate both income and growth without undue risk.

The trustees have the power to invest in such assets in the best interest of the charity. In view of the limited sums involved, any surpluses are kept on bank deposits to earn interest.

Reserves policy

The trustees believe that in order to provide a buffer for uninterrupted services, a general reserve to equate one month's unrestricted fund expenditure should be maintained. It has designated £15,000 (2024: £15,000) towards the maintenance fund for future building repairs and renewals and £60,000 (2024: £50,000) towards one month's wages cover in case of a critical incident such as a flood or a pandemic which may temporarily halt the charity activity..

ACORN CHILDCARE (UK)

Report of the Trustees for the Year Ended 31 March 2025

Structure, governance and management

Governing document

The charity is a UK charitable company limited by guarantee and was set up on 1 November 2001 but only commenced its activities when operations were transferred over from Acorn Child Care (unincorporated) on 1 April 2002, which ceased trading therefrom. It is governed by a Memorandum and Articles of Association.

Acorn ChildCare (UK) is a registered charitable trust (charity number : 1090086) whose registered office is the business address as stated per page 1. As such it is a non profit making organisation. Thus the fee increases are pegged to that which is necessary. Fees are set to cover the nursery's day to day expenses (building service charge, salaries, equipment and materials) and repairs, maintenance and development. Thank you to all the parents and guardians for continuing to pay your fees promptly. This helps us to keep our fees down.

Organisational structure

The charity consists of the trustees, management committee and the staff. Please refer to the Legal and Administrative details on pages 1. The management committee also includes members who are parents or previous parents of children at the nursery.

There is no maximum number of trustees set out in the Articles of Association but a minimum number of 3. All trustees shall retire at each Annual General Meeting and are eligible for re-election by the members. Trustees take advantage of the Charities Commission updates and online training and duties and try to actively recruit new trustees from the charity's website and recommendations.

The full committee meets minimum 4 times per academic year with additional meetings for each of the sub-committees: fundraising and finance.

Most trustees are already familiar with the work of the charity when appointed and are encouraged to visit regularly as part of the induction process.

The trustees delegate day to day management to and take advice from the Manager (Debbie Hasson) and Deputy Manager (Lorraine Morrissey) and details of other organisations providing services to the charity are as per page 5.

Risk management

The trustees have a risk register for identifying the types of risk it faces and implementing ways to mitigate those risks; in particular those related to operations and finances and are satisfied that systems are in place to mitigate exposure to the major risks. The current main risk is the reduction in funding from local authorities and a result of the government's new 30 hour free childcare provision policies.

Reference and administrative details

Registered Company number

04321656 (England and Wales)

Registered Charity number

1090086

ACORN CHILDCARE (UK)

Report of the Trustees for the Year Ended 31 March 2025

Registered office

Headlands Primary School
Bushland Road
Northampton
Northamptonshire
NN3 2NS

Trustees

Mrs D Quennell Trustee
Miss H C Scott Trustee
Mrs L Walding

Company Secretary

Mrs L Walding

Independent Examiner

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 14 November 2025 and signed on the board's behalf by:



Miss H C Scott - Trustee

**Independent Examiner's Report to the Trustees of
Acorn Childcare (Uk)**

Independent examiner's report to the trustees of Acorn Childcare (Uk) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 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 Report to the Trustees of
Acorn Childcare (Uk)**

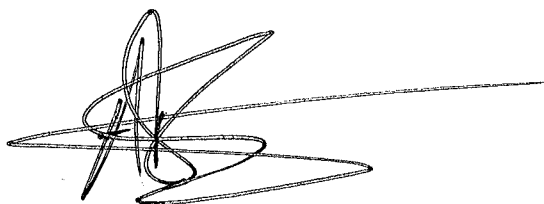
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Ashley Stuart Dunkley FCCA, FMAAT

Cobley Desborough
Chartered Certified Accountants
Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
Northamptonshire
NN4 7BF

14 November 2025

ACORN CHILDCARE (UK)**Statement of Financial Activities
for the Year Ended 31 March 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Income from charitable activities		968,752	29,080	997,832	787,435
Investment income	2	951	-	951	876
Total		<u>969,703</u>	<u>29,080</u>	<u>998,783</u>	<u>788,311</u>
EXPENDITURE ON					
Charitable activities	4				
Expenditure from charitable activities		<u>908,527</u>	<u>29,080</u>	<u>937,607</u>	<u>842,584</u>
NET INCOME/(EXPENDITURE)		61,176	-	61,176	(54,273)
RECONCILIATION OF FUNDS					
Total funds brought forward		65,598	-	65,598	119,871
TOTAL FUNDS CARRIED FORWARD		<u>126,774</u>	<u>-</u>	<u>126,774</u>	<u>65,598</u>

The notes form part of these financial statements

ACORN CHILDCARE (UK)

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	12,731	-	12,731	13,021
CURRENT ASSETS					
Debtors	11	9,870	-	9,870	5,484
Cash at bank		131,079	-	131,079	79,731
		<u>140,949</u>	<u>-</u>	<u>140,949</u>	<u>85,215</u>
CREDITORS					
Amounts falling due within one year	12	(26,906)	-	(26,906)	(32,638)
NET CURRENT ASSETS		<u>114,043</u>	<u>-</u>	<u>114,043</u>	<u>52,577</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>126,774</u>	<u>-</u>	<u>126,774</u>	<u>65,598</u>
NET ASSETS		<u>126,774</u>	<u>-</u>	<u>126,774</u>	<u>65,598</u>
FUNDS	13				
Unrestricted funds				126,774	65,598
TOTAL FUNDS				<u>126,774</u>	<u>65,598</u>

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

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

The trustees acknowledge their responsibilities for

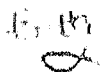
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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 financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2025 and were signed on its behalf by:

The notes form part of these financial statements

ACORN CHILDCARE (UK)

Balance Sheet - continued
31 March 2025



Miss H C Scott - Trustee



Mrs D Quennell - Trustee

ACORN CHILDCARE (UK)**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	59,810	(44,010)
Net cash provided by/(used in) operating activities		59,810	(44,010)
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,462)	(8,703)
Sale of tangible fixed assets		-	(1)
Net cash used in investing activities		(8,462)	(8,704)
Change in cash and cash equivalents in the reporting period		51,348	(52,714)
Cash and cash equivalents at the beginning of the reporting period		79,731	132,445
Cash and cash equivalents at the end of the reporting period		131,079	79,731

The notes form part of these financial statements

ACORN CHILDCARE (UK)

Notes to the Cash Flow Statement for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	61,176	(54,273)
Adjustments for:		
Depreciation charges	8,752	7,098
Loss on disposal of fixed assets	-	84
(Increase)/decrease in debtors	(4,386)	4,393
Decrease in creditors	(5,732)	(1,312)
Net cash provided by/(used in) operations	<u>59,810</u>	<u>(44,010)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	<u>79,731</u>	<u>51,348</u>	<u>131,079</u>
	<u>79,731</u>	<u>51,348</u>	<u>131,079</u>
Total	<u>79,731</u>	<u>51,348</u>	<u>131,079</u>

ACORN CHILDCARE (UK)

Notes to the Financial Statements for the Year Ended 31 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.

Improvements to property	- in accordance with the property
Fixtures and fittings	- 25% 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

ACORN CHILDCARE (UK)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Investment income	951	876

3. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Fees	Income from charitable activities	515,546	549,901
Welfare milk reimbursement	Income from charitable activities	1,266	1,352
Other income	Income from charitable activities	4,213	6,511
LEA grants	Income from charitable activities	448,993	223,543
Higher needs funding	Income from charitable activities	27,814	6,128
		997,832	787,435

Grants received, included in the above, are as follows:

2025	2024
£	£

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Expenditure from charitable activities	931,815	5,792	937,607

ACORN CHILDCARE (UK)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. SUPPORT COSTS

	Governance costs £
Expenditure from charitable activities	5,792

6. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	8,752	7,098
Other operating leases	23,000	23,000
Deficit on disposal of fixed assets	-	84

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	667,859	646,906
Social security costs	42,378	40,680
Other pension costs	12,855	12,233
	<u>723,092</u>	<u>699,819</u>

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

	2025	2024
Employees for charities activities	42	37
Governance (Trustees)	3	3
	<u>45</u>	<u>40</u>

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

ACORN CHILDCARE (UK)**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****8. STAFF COSTS - continued**

The number of FTE for 31 March 2025 was 19 (2024: 27).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM Charitable activities			
Income from charitable activities	779,955	7,480	787,435
Investment income	876	-	876
Total	780,831	7,480	788,311
EXPENDITURE ON Charitable activities			
Expenditure from charitable activities	835,104	7,480	842,584
NET INCOME/(EXPENDITURE)	(54,273)	-	(54,273)
RECONCILIATION OF FUNDS			
Total funds brought forward	119,871	-	119,871
TOTAL FUNDS CARRIED FORWARD	65,598	-	65,598

ACORN CHILDCARE (UK)**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
Cost			
At 1 April 2024	108,685	96,213	204,898
Additions	-	8,462	8,462
At 31 March 2025	108,685	104,675	213,360
Depreciation			
At 1 April 2024	108,594	83,283	191,877
Charge for year	23	8,729	8,752
At 31 March 2025	108,617	92,012	200,629
Net book value			
At 31 March 2025	68	12,663	12,731
At 31 March 2024	91	12,930	13,021

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	3,100	3,280
Other debtors	6,770	2,204
	9,870	5,484

ACORN CHILDCARE (UK)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,039	1,011
Social security and other taxes	8,580	11,188
Other creditors	16,287	20,439
	<u>26,906</u>	<u>32,638</u>

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	65,598	61,176	126,774
	<u>65,598</u>	<u>61,176</u>	<u>126,774</u>
TOTAL FUNDS	<u>65,598</u>	<u>61,176</u>	<u>126,774</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	969,703	(908,527)	61,176
Restricted funds			
Higher needs funding	27,814	(27,814)	-
Welfare milk reimbursement	1,266	(1,266)	-
	<u>29,080</u>	<u>(29,080)</u>	<u>-</u>
TOTAL FUNDS	<u>998,783</u>	<u>(937,607)</u>	<u>61,176</u>

ACORN CHILDCARE (UK)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	119,871	(54,273)	65,598
TOTAL FUNDS	<u>119,871</u>	<u>(54,273)</u>	<u>65,598</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	780,831	(835,104)	(54,273)
Restricted funds			
Higher needs funding	6,128	(6,128)	-
Welfare milk reimbursement	1,352	(1,352)	-
	<u>7,480</u>	<u>(7,480)</u>	<u>-</u>
TOTAL FUNDS	<u>788,311</u>	<u>(842,584)</u>	<u>(54,273)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	119,871	6,903	126,774
TOTAL FUNDS	<u>119,871</u>	<u>6,903</u>	<u>126,774</u>

ACORN CHILDCARE (UK)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

13. MOVEMENT IN FUNDS - continued

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	1,750,534	(1,743,631)	6,903
Restricted funds			
Higher needs funding	33,942	(33,942)	-
Welfare milk reimbursement	2,618	(2,618)	-
	<u>36,560</u>	<u>(36,560)</u>	<u>-</u>
TOTAL FUNDS	<u>1,787,094</u>	<u>(1,780,191)</u>	<u>6,903</u>

Restricted:

A welfare milk subsidy of £1,266 (2024: £1,352) was received to cover the cost of milk provided to the children.

The charity received £27,814 (2024: £6,128) in respect of special higher needs funding for specific children.

Designated:

£15,000 has been set aside from the general fund for future building and outdoor maintenance and repairs.

£60,000 has been set aside in case of critical incident cover to cover one months wages and pension contribution costs.

ACORN CHILDCARE (UK)

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

14. RELATED PARTY DISCLOSURES

The charity is based within Headlands Primary School site and works in association with the school.

Headlands Primary School charged the charity for rent and service charges of £23,000 (£2024: £23,000).

At the balance sheet date, the amount outstanding was £nil.

ACORN CHILDCARE (UK)**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Investment income	951	876
Charitable activities		
Fees	515,546	549,901
Welfare milk reimbursement	1,266	1,352
Other Income	4,213	6,511
LEA grants	448,993	223,543
Higher needs funding	27,814	6,128
	<u>997,832</u>	<u>787,435</u>
Total incoming resources	998,783	788,311
EXPENDITURE		
Charitable activities		
Wages	667,859	646,906
Social security	42,378	40,680
Pensions	12,855	12,233
Rent	23,000	23,000
Rates and water	2,395	2,458
Insurance	1,135	2,199
Light and heat	6,316	7,091
Telephone	2,559	1,909
Postage and stationery	6,673	5,655
Sundries	106	6,691
Staff gifts	3,928	691
Subscriptions	5,571	4,834
Training costs	3,220	1,506
Cleaning	22,680	12,050
Repairs and maintenance	58,770	3,551
Motor and travel expenses	92	75
Food and consumables	40,152	39,808
Trips, activities and playscheme costs	20,851	15,215
Toys, play equipment and materials	1,355	1,567
Bad debts	-	1,350
Carried forward	921,895	829,469

This page does not form part of the statutory financial statements

ACORN CHILDCARE (UK)**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025	2024
	£	£
Charitable activities		
Brought forward	921,895	829,469
Bank charges	1,168	1,194
Depreciation of tangible fixed assets	8,752	7,098
Loss on sale of tangible fixed assets	-	84
	<u>931,815</u>	<u>837,845</u>
Support costs		
Governance costs		
Professional fees	5,792	4,739
	<u>937,607</u>	<u>842,584</u>
Total resources expended		
Net income/(expenditure)	<u>61,176</u>	<u>(54,273)</u>

This page does not form part of the statutory financial statements