

Acorn Community Care

(A Company Charity limited by guarantee)

(Charity Registration Number 1095207)

(Registered Company Number 4528689 England and Wales)

Annual Report & Financial Statements for the year ended

31st March 2025

Acorn Community Care

(A Company Charity limited by guarantee)

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Directors' Report (incorporating the Trustees' Annual Report)

For the year ended:

31st March 2025

The Board of Trustees, who are also Directors of the charity for the purpose of the Companies Act 2006, present their annual report and financial statements for the year ended 31st March 2025. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

Acorn Community Care provides regulated and unregulated support to adults with Learning disabilities either in their home environment or at our day service farm in Ryedale, Norton Yorkshire. The Charity aims to follow its financial objectives in order to improve the quality of life for its beneficiaries.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objectives and activities and in the planning of future activities. It is the judgement of trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in planning activities for the charity.

In delivering services and in the appointment of staff, volunteers and trustees, the charity operates a strict policy of no discrimination on any grounds.

Achievements and performance

Day Services

The trustees are pleased to report that the day service at Whinflower Hall continues to be a valued part of Acorn Community Care's work. Over the past year, we have welcomed several new individuals who have settled in well and become much-loved members of the Acorn community. At the time of reporting, one of these individuals has successfully moved into one of our supported living homes. This is an important milestone, and it reinforces the role that our day service plays in supporting people to grow in confidence, build trusted relationships, and, when the time is right, consider moving into more independent settings.

While our day services are not designed as a formal route into accommodation, they often provide the first opportunity for individuals and their families to understand our approach. We believe strongly that the familiar setting, consistent staff, and shared values help people feel safe and settled. In some cases, this gives people the reassurance they need to consider supported living, and we are proud that many of those who now live with us first came to Acorn through our day services.

This year has seen some wonderful developments. One of the most notable has been the arrival of additional alpacas, cared for daily by the people we support. Two female alpacas joined us, with hopes of future breeding. These animals have added a new dimension to our outdoor activities, and their calming presence has had a noticeable effect on many individuals. The early stages of alpaca walks are underway and have brought a real sense of excitement and pride to those involved.

As always, our garden spaces have been well used. Fresh fruit and vegetables from the allotment have made their way into baking, cooking, and even home meals, with staff supporting individuals to be as hands-on as possible. These everyday tasks bring purpose, enjoyment, and connection which remain at the heart of what we offer.

We also completed further building improvements this year. Repairs to barns, toilets and paths have ensured our day service remains inclusive and welcoming throughout all seasons.

Supported Living

Supported living remains a key area of our work, and the trustees are particularly proud of what has been achieved over the past year. In the summer, we opened Barton Cottage, a carefully planned home for individuals who need a quieter setting, more structured support, or a higher level of staffing due to complex needs. The home is already proving successful, with staff and individuals settling well and positive feedback received from both families and professionals.

We have made the decision to slow down renovation work at the Pickering site while Barton Cottage becomes fully established. This was a planned decision, not a delay outside our control. The trustees are clear that growth must never come at the cost of quality. By focusing on one new service at a time, we can be confident that people moving in are well supported and that staff have the capacity to deliver safe and consistent care. We remain on track to complete works at Pickering within the next reporting year.

Our team of senior support workers are now firmly in post and playing a vital role across all homes. These staff members, many of whom have now started relevant diploma training, bring additional leadership to the floor and provide continuity when service managers are off-site. Their contribution to team working and day to day stability has been significant.

It is also worth noting that Barton Cottage is part of our specialist services, which is a growing area of work within the charity. What makes this approach unique is that the same management team oversees both the day and supported living elements of support for individuals with more complex needs. From a trustee perspective, having one shared lead across both areas has ensured decisions are joined up, support planning is more holistic, and transitions between services are handled with real care. This has already resulted in improved outcomes and greater stability for individuals, and we believe it is a model worth investing in further.

There has also been an occasion during the year where the shared living environment within one of our supported living homes was not suited to the specific and complex needs of an individual. In this case, the charity worked closely with the funding authority to review alternative options and supported a planned transition to a new provider better equipped to meet the individual's needs. The management team remained involved throughout the process to ensure a smooth and respectful handover. Even after the move, Acorn Community Care continued to offer guidance and support to the new provider to help the individual settle and maintain continuity in their care. This collaborative approach reflects our ongoing commitment to person-centred care, even when the right solution lies outside of our own provision.

Overall Charity

Across the charity, trustees have been proud to witness the continuing dedication of staff and the strong outcomes being achieved for those we support. One of the year's major developments has been the expansion of our specialist services, which now operate across both day and supported living settings. Having a single leadership structure for this team has allowed for much greater consistency. The team has built a reputation internally for handling complex situations with empathy, planning and professionalism.

We were also pleased to recruit several displaced overseas workers during the year. These were staff whose previous sponsor organisations had lost their Home Office licence, putting them at risk of unemployment and removal from the United Kingdom. As a charity, we felt a responsibility to act. By offering these individuals secure roles, we were able to fill important vacancies, support continuity in care, and act within our values. All immigration compliance has been strictly followed, and we found that many of the Home Office expectations were already being met as part of our commitment to Care Quality Commission standards and social care regulations. This has strengthened our workforce at a time when recruitment across the sector remains extremely difficult.

During the year, we commissioned a mock inspection of our services. This was carried out by an external organisation using the new Care Quality Commission assessment framework, which is now being rolled out nationally. The trustees are delighted to report that Acorn was rated Outstanding in all five key lines of enquiry: Safe, Effective, Caring, Responsive and Well led. This result has given the board great confidence in our internal systems, and we now hope that the regulator will prioritise a formal inspection so that the people we support can be publicly recognised for the quality of care they receive. We have written to the Care Quality Commission requesting inspection. However, we are aware that inspection timeframes continue to be delayed, with some providers waiting several years under the new system due to known capacity challenges within the CQC.

It would be remiss of the trustees not to acknowledge that this year has also brought frustration and concern. We were extremely disappointed that our main local authority funder once again chose not to apply a financial uplift for the majority of our contracts for the 2025 to 2026 year. This is particularly difficult at a time when the government has increased the National Living Wage and employer national insurance costs, yet has provided little to no additional funding to providers in our region. The increase in employer national insurance contributions was a particular shock and has left many charities struggling to plan for the year ahead.

In response, we have begun engaging directly with the funding authority and joined with the Independent Care Group to present a united voice on this matter. We have also taken part in wider lobbying, including public campaigning. Key members of staff joined in a demonstration outside the Houses of Parliament, alongside more than four thousand others, calling for social care to be funded fairly. As trustees, we believe this public action is necessary and proportionate. Without serious attention to these funding gaps, many providers will find themselves unable to meet future obligations.

Despite the financial pressures, we remain deeply proud of our staff, grateful to the families and professionals who work alongside us, and most of all, committed to the people we support. The charity remains strong in its values and clear in its purpose.

Whilst the above report provides an overview of key developments and outcomes across our services this year, it only scratches the surface of the many achievements made by the people we support. From cooking their first meal to experiencing a once-in-a-lifetime trip to Texas with close friends, there have been countless moments of pride, progress and celebration. We warmly encourage readers to visit our website at www.acorncommunity.care or find us on Facebook or Instagram, where you can follow our ongoing journey and see these inspiring stories as they happen.

Financial Review

The results for the year ending 31st March 2025 show an overall surplus in year of £95,076 on unrestricted funds before transfers. The surplus in year mainly reflects the increase in service delivery and corresponding contractual income. Also the opening of the new Barton Cottage premises has brought in additional rental income and similarly to the previous year, there has been a further increase to interest earned on cash reserves. There have been two small restricted funds for specific purposes; a visa bursary and donations for cookery classes. Both of which have been spent in year.

The designated reserves have been reviewed to ensure that the redundancy/wind down provision is reflective of current costs, a new core services contingency fund has been created to mitigate any sudden loss of client income and a future housing project provision has been made to ensure that the charity can take advantage of any housing project opportunities as they arise. These are detailed further under note 16.2.

This brings the total cumulative position of reserves to £645,080 comprising £234,024 unrestricted funds; £403,756 designated funds and £7,300 restricted funds.

The level of free reserves, that is those unrestricted funds not tied up in tangible fixed assets, nor held in designated funds, stands at £63,533 at 31st March 2025. Given that there has been a comprehensive review of the requirements of the designated reserve, the trustees believe that this level of free reserves is reasonable to ensure that the charity can meet any unexpected calls on funds or indeed opportunities that may present themselves over the forthcoming year.

The trustees are confident that the charitable company will be able to meet its liabilities as they fall due in the forthcoming year. Accordingly, these accounts have been prepared on a going concern basis.

Plans for the future

Looking ahead, the trustees are focused on ensuring that Acorn Community Care continues to provide safe, responsive and meaningful support to individuals with learning disabilities across both day services and supported living. All future planning is rooted in the charity's core values of care, respect, trust, empowerment and integrity, and shaped by the experiences and voices of the people we support.

A key priority for the coming year is the completion of the Pickering supported living property. Renovation work was intentionally phased this year to allow Barton Cottage to become fully established before progressing further expansion. Trustees remain clear that any growth must be carefully managed so that the quality and consistency of care are never compromised. Once opened, the Pickering service will offer another carefully designed home for individuals with more complex needs and will build on the charity's learning from existing specialist services.

Within our day service, we are currently exploring the introduction of new donkeys. This follows the deeply felt loss of our much-loved pony, Magic. His companion Shannon, a long-standing member of the Acorn farm, has shown signs of missing him greatly. In response, we are working with The Donkey Sanctuary to rescue one or two new companions to join her. Donkeys have specific care needs, particularly around grazing, as they are at higher risk of certain health conditions such as laminitis. As a result, we are planning improvements to our paddock space to ensure it is suitable before any new arrivals. As with all changes on the farm, individuals who attend our day service will be fully involved in planning, preparation and ongoing care, ensuring that the space continues to reflect their interests and needs.

As part of our commitment to developing inclusive and flexible support, we are continuing to build on the success of our specialist support team. Their joint working across day services and supported living has brought a greater level of continuity and insight for individuals with more complex presentations. Trustees are supporting further investment in staff training and leadership development within this team so that its impact can be widened across the organisation.

Quality and improvement remain a central focus. Following the successful mock inspection last year, the charity is putting in place a continuous improvement plan to ensure that feedback from individuals, families and external professionals is used meaningfully. We continue to prepare for a formal Care Quality Commission inspection under the new framework, gathering evidence and ensuring our support reflects the standards that people deserve.

Financial sustainability will remain a significant area of work in the year ahead. With no uplift awarded for the majority of contracts in the 2025-2026 financial year, trustees are supporting senior leaders in their external lobbying efforts. This includes joint working with the Independent Care Group and Providers Unite to advocate for realistic and fair funding. Trustees have agreed that the Head of Operations should engage directly with our main funding authority to raise concerns about the current contract and its ongoing viability. In addition, the charity's leadership team has been instructed to seek formal legal advice to provide clarity around the commissioning and tendering processes. These actions have been agreed in the spirit of transparency and good governance, and to ensure the long-term sustainability of high quality care services.

The trustees are also working closely with the senior leadership team to identify sensible cost savings that will help ensure the charity remains financially sustainable in the years ahead. As part of this, members of the senior team have voluntarily agreed to a pay freeze for the current financial year. While this reflects their commitment to the organisation, it is not a sustainable position long term. Trustees have agreed that should the funding authority reconsider its stance on providing an uplift, the freeze will be reviewed and, where appropriate, backdated. Alongside this, the charity has continued to honour its existing staff benefits package, which includes pension contributions, private medical cover and other supportive measures. This has been achieved without undue strain in the current year, but trustees remain mindful that central government can introduce statutory changes without warning or dedicated funding. If such changes occur without meaningful financial support, more difficult decisions may need to be considered.

That said, the trustees remain firmly committed to the principle that any cost-saving measures must never compromise the quality of care and support delivered to the people who rely on our services. The charity has always operated with this value at its core, and this will continue to guide all future decisions. However, without constructive engagement and change from commissioning bodies, the risk to long-term service quality is something that must be acknowledged.

The coming year will no doubt include both achievements and challenges. The trustees remain confident in the strength of the charity, committed to its values, and focused on continuing to support individuals to live meaningful, empowered lives.

Structure, governance and management

Acorn Community Care is a non profit making company limited by guarantee and a charity governed by the Memorandum and Articles of Association with all the trustees of the charity being directors of the company. At the Annual General Meeting all trustees resign and then nominations are made and seconded to elect trustees for the year ahead.

New trustees undergo an induction meeting whereby they gain a greater understanding of how the charity operates and ongoing training to help ensure they understand their legal obligations under charity and company law and the financial performance of the organisation. The trustees continue to keep in touch with the charity and its current services and building projects. The charitable company is governed by its trustees with day to day management delegated to the Chief Officer.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The remuneration policy is to benchmark salaries against similar roles in the sector and to implement statutory changes where appropriate. An appraisal process is in place for all staff, undertaken by line managers and regular supervision undertaken for all staff.

Reference and administrative details

Charity name	Acorn Community Care	
Other name(s) the charity is known by		
Registered as a Company on	06/09/2002	
Registered as a Charity on	03/01/2003	
Registered Company number	4528689	(England and Wales)
Registered Charity number	1095207	
Charity's principal address (& registered office)	Whinflower Hall Scarborough Road Norton, Malton YO17 8EE	
Website	acorncommunity.care	
Auditors	Millet Accountants Ltd Beyond Aldgate Tower 2 Leman St, London E1 8FA	
Banks	CAF Bank Ltd 25 Kings Hill Avenue West Malling, Kent ME19 4JQ Charity Bank Fosse House 182 High Street Tonbridge TN9 1BE	Hampshire Trust Bank 55 Bishopsgate London EC2N 3AS

Names of the directors (trustees) who manage the charity

(unless indicated otherwise all are trustees and directors)

Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
F Walls	Chair (to 08/05/2024)	Resigned 08/05/2024	
R Holliday	Chair (from 15/08/2024)	Appointed 08/05/2024	
T Bell	Secretary		
S Neal			
C Storr			
M P Harrison			
H Nait Ouaarab		Appointed 12/02/2025	
O Varey		Appointed 12/02/2025	

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Acorn Community Care for the purposes of company law) are responsible for preparing a trustees' annual report and 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 those financial statements, the trustees are required to:

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

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

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

Members of the Board of Trustees, who are directors for the purpose of company law, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 4.

Disclosure of information

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information of which the charity's Auditor is unaware;
- as directors of the company, they have taken the necessary steps to be aware of the information, which would be relevant for audit purposes and have communicated them to the Auditor.

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Ruth Susan Holliday

05 Nov 2025

.....
R Holliday, chair

.....
Date

Toby Bell

05 Nov 2025

.....
T Bell, trustee

.....
Date

Independent auditor's report to the trustees of Acorn Community Care Limited

Opinion

We have audited the financial statements of Acorn Community Care Limited] (the "Charity") for the year ended 31st March 2025 which comprise the statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144* of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

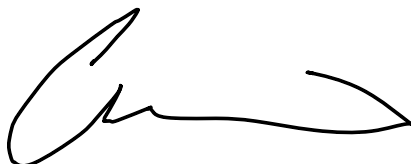
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the institute to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or charities activities within the institute to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the institute audit. We remain solely responsible for our audit opinion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144* of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



05 Nov 2025

Andrew Millet BA MBA FCA
(Senior Statutory Auditor)

For and on behalf of Millet Accountants Ltd
Chartered Accountants and Statutory Auditors
Beyond Aldgate Tower
2 Leman Street
London, England, E1 8FA

Statement of Financial Activities for the year ended: 31st March 2025
(incorporating the Income & Expenditure Account)

		2025				2024			
		Unrestricted funds	Designated funds	Restricted funds	Total Funds	Unrestricted funds	Designated funds	Restricted funds	Total Funds
Note		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	3	3,627	-	2,250	5,877	4,019	-	-	4,019
Charitable activities	4	2,351,384	-	-	2,351,384	2,101,570	-	8,200	2,109,770
Other trading activities	5	3,695	-	-	3,695	7,630	-	-	7,630
Investments	6	14,858	-	-	14,858	8,214	-	-	8,214
Total income and endowments		2,373,564	-	2,250	2,375,814	2,121,433	-	8,200	2,129,633
Expenditure on:									
Raising funds		2,396	-	-	2,396	4,733	-	-	4,733
Charitable activities		2,276,092	-	2,250	2,278,342	1,965,265	46,970	1,912	2,014,147
Total expenditure	7	2,278,488	-	2,250	2,280,738	1,969,998	46,970	1,912	2,018,880
Net income/(expenditure)		95,076	-	-	95,076	151,435	(46,970)	6,288	110,753
Transfers between funds		(5,630)	5,630	-	-	(109,282)	115,570	(6,288)	-
Net movement in funds		89,446	5,630	-	95,076	42,153	68,600	-	110,753
Reconciliation of funds									
Total funds brought forward		144,578	398,126	7,300	550,004	102,425	329,526	7,300	439,251
Total funds carried forward		234,024	403,756	7,300	645,080	144,578	398,126	7,300	550,004

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Acorn Community Care
(Charity Registration Number 1095207)

Balance Sheet as at: 31st March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets		170,491	103,164
Total Fixed Assets	12	170,491	103,164
Current Assets			
Cash at bank and in hand	13	575,609	585,245
Debtors & prepayments	14	85,783	76,257
Total Current Assets		661,392	661,502
Current Liabilities: Amounts falling due within one year			
Creditors and accruals	15	160,304	178,687
Net Current Assets/(Liabilities)		501,088	482,815
Current Liabilities: Amounts falling due after more than one year			
Creditors and accruals	15	26,499	35,975
Net Assets/(Liabilities)		645,080	550,004
Funds of the Charity	16		
Unrestricted Funds (General)		234,024	144,578
Unrestricted Funds (Designated)		403,756	398,126
Restricted Funds		7,300	7,300
Total Funds Carried Forward	16	645,080	550,004

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 deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The directors (trustees) acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company at the end of each financial year and of its profit and loss 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 company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard FRS102.

The financial statements were approved by the trustees and signed on their behalf by:

Ruth Susan Holliday

05 Nov 2025

R Holliday, chair

Date

Toby Bell

05 Nov 2025

T Bell, trustee

Date

Acorn Community Care
(Charity Registration Number 1095207)

Statement of Cash Flows for the year ending:

31st March 2025

	Note	2025 £	2024 £
Cash used in operating activities	18	<u>77,763</u>	<u>169,092</u>
Cash flows from investing activities			
Interest income		14,858	8,214
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		(102,257)	(64,153)
Cash provided by (used in) investing activities		<u>(87,399)</u>	<u>(55,939)</u>
Cash used in financing activities		-	-
Increase (decrease) in cash and cash equivalents in the year		(9,636)	113,153
Cash and cash equivalents at the beginning of the year		585,245	472,092
Total cash and cash equivalents at the end of the year		<u><u>575,609</u></u>	<u><u>585,245</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the accounts for the year ended:

31st March 2025

1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatement was required, therefore no reconciliation of adjustments on transition to FRS 102 in 2016/17 was required.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees are confident that the charitable company will be able to meet its liabilities as they fall due in the forthcoming year. Accordingly, these accounts have been prepared on a going concern basis.

2 Accounting policies

Income and endowments

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are sufficiently certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the charity has evidence of entitlement to the resources and receipt is probable.

Income from Government

The charity has received income from the government in the reporting period.

Contractual income and performance related grants

In the case of contractual income and performance related grants, income is only recognised once the charity has provided the specified services or performance related conditions.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Notes to the accounts for the year ended:

31st March 2025

Expenditure and Liabilities

Expenditure

Raising funds

Cost of raising funds comprise those costs associated with attracting voluntary income and staging fundraising events.

Charitable activities

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500 each (increased September 2019 to £1,000). They are valued at cost or, if gifted, at the value to the charity on receipt, less depreciation. Depreciation is provided at rates to write off the cost of the asset over the useful economic life of that asset as follows;

Equipment & Machinery	- over each assets useful life of 2-10 years
Fixture & Fittings	- over each assets useful life of 2-10 years
Vehicles	- over assets life of 4 years

Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activities.

Leases

The company enters into an annual lease agreement for the building which is fully paid each year.

In 2019/20 the company entered into a lease agreement for two company cars with a 36 month term to October 2022. The leased car payments are recognised as an expense in the profit or loss over the lease term on a straight-line basis. These were replaced in October 2022 with one company car on a new lease agreement to October 2025 and the other under a new hire purchase agreement.

Hire purchase and leasing commitments

In 2019/20 the company entered into a hire purchase contract to acquire a pool transporter vehicle until November 2023. This agreement ended in January 2022 when the vehicle was sold. A new hire purchase agreement was entered into January 2022 for a new transporter vehicle until January 2026. Also, as noted above one of the two company cars has been replaced with a hire purchase contract in October 2022. Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by trustees for particular purposes.

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost using the effective interest method. However all the financial instruments are payable or receivable within one year and are therefore measured at the undiscounted amount of the cash expected to be paid or received.

Acorn Community Care
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Notes to the accounts for the year ended:

31st March 2025

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
<u>Voluntary grants</u>						
Grants supporting core	-	1,750	1,750	500	-	500
<u>Voluntary donations</u>						
General donations & Gift Aid	3,627	500	4,127	3,519	-	3,519
	3,627	2,250	5,877	4,019	-	4,019

4 Charitable activities

Fees for Day Services	567,341	-	567,341	512,004	-	512,004
Fees for Supported Living	1,632,839	-	1,632,839	1,427,628	-	1,427,628
Supported Living rent contributions	71,035	-	71,035	57,125	-	57,125
Farmhouse rents	42,431	-	42,431	39,676	-	39,676
NYC Market supplement grant	-	-	-	11,301	-	11,301
Toilet upgrade (Norton Town Council grant)	-	-	-	-	750	750
Wear it together project (Malton Town Council grant)	-	-	-	-	250	250
Chicken Coop project (Lions Club)	-	-	-	-	500	500
Defibrillator project (Rotary Club & Charles Ruddock Trust)	-	-	-	-	1,500	1,500
Potter Hill project (Rotary Club)	-	-	-	-	5,200	5,200
NYC sustainability application	-	-	-	11,836	-	11,836
Service user reimbursement	36,904	-	36,904	40,607	-	40,607
Other/Sundry income	834	-	834	1,393	-	1,393
	2,351,384	-	2,351,384	2,101,570	8,200	2,109,770

5 Other trading activities

Fundraising events	3,695	-	3,695	7,630	-	7,630
	3,695	-	3,695	7,630	-	7,630

6 Investments

Bank interest received	14,858	-	14,858	8,214	-	8,214
	14,858	-	14,858	8,214	-	8,214

Total income	2,373,564	2,250	2,375,814	2,121,433	8,200	2,129,633
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Within charitable activities above is income from the Government from:

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
NHS Humber & Yorkshire ICB	338,588	-	338,588	191,184	-	191,184
NYC Homecare contract	1,441,734	-	1,441,734	1,376,626	-	1,376,626
	1,780,322	-	1,780,322	1,567,810	-	1,567,810

All of the above sources of government income represent fees for services provided by the charity.

Plus grant income of:	£	£	£	£	£	£
NYCC Market supplement grant	-	-	-	11,301	-	11,301
Malton Town Council	-	-	-	-	250	250
Norton Town Council	-	-	-	-	750	750
North Yorkshire Council	-	1,750	1,750	-	-	-
	-	1,750	1,750	11,301	1,000	12,301

Acorn Community Care
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Notes to the accounts for the year ended: **31st March 2025**

7 Total expenditure

Analysed by activity	Unrestricted funds			Total	Designated funds	Restricted funds	Total 2025	Total 2024
	Core	Day Services	Supported Living			Grant Spend		
	£	£	£	£	£	£	£	£
<u>Raising funds</u>								
Fundraising & open days	2,396	-	-	2,396	-	-	2,396	4,733
<u>Charitable activities</u>								
Staff costs								
Salaries	-	433,089	1,360,102	1,793,191	-	-	1,793,191	1,498,817
Other staff costs	-	5,974	28,232	34,206	-	1,750	35,956	10,703
Health Scheme	-	4,559	21,197	25,756	-	-	25,756	22,477
Direct costs								
Activity costs	-	50,177	435	50,612	-	-	50,612	43,906
Subscriptions	-	427	4,847	5,274	-	-	5,274	5,208
Health & Safety	-	4,522	9,039	13,561	-	-	13,561	10,080
Service user costs/outings	-	1,188	7,285	8,473	-	-	8,473	1,778
Grant funded project spend	-	-	-	-	-	500	500	1,912
Office costs	-	7,946	36,947	44,893	-	-	44,893	36,218
Premises costs	-	13,212	62,565	75,777	-	-	75,777	200,225
Premises costs SL rents	-	-	95,405	95,405	-	-	95,405	47,440
Vehicle costs	-	6,841	31,808	38,649	-	-	38,649	28,055
HP finance costs	-	634	2,945	3,579	-	-	3,579	3,579
Depreciation	374	17,877	16,679	34,930	-	-	34,930	28,709
Governance costs	-	1,655	7,697	9,352	-	-	9,352	9,527
VAT disallowed	-	1,163	5,406	6,569	-	-	6,569	24,228
Service user reimbursement	-	592	33,304	33,896	-	-	33,896	40,581
CQC preparation for audit	-	344	1,600	1,944	-	-	1,944	-
Sundry expenditure	25	-	-	25	-	-	25	704
	399	550,200	1,725,493	2,276,092	-	2,250	2,278,342	2,014,147
Total expenditure	2,795	550,200	1,725,493	2,278,488	-	2,250	2,280,738	2,018,880

Wherever possible, costs are allocated directly to the activity. The Salaries costs include the apportioned share of the Key Management staff and central finance/admin totalling £332,740 (2024: £290,095) based on time spent managing and administering each of the charities services. All other joint overhead costs are grouped under the appropriate expenditure category within Office costs, Premises costs, Vehicle costs and Governance costs and apportioned based on the average weekly hours delivered by each service.

Governance costs comprise the Audit fee and Legal & Professional fees.

8 Net income/(expenditure) for the year

	Total 2025	Total 2024
This is stated after charging:	£	£
Depreciation	34,930	28,709
Audit fee	6,515	6,000
Accountancy Services in year	21,115	18,318

9 Trustee remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees received any out of pocket expenses during the year (2024: Nil)

No trustees have received any other benefits from the charity during the year.

Acorn Community Care
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Notes to the accounts for the year ended:

31st March 2025

10 Staff costs and emoluments

	2025	2024
	£	£
Gross salaries	1,504,744	1,277,572
Employers National Insurance	150,555	118,332
Pension Contributions	137,892	102,913
Other employee benefits	29,270	26,175
	1,822,461	1,524,992
	52	44

Average monthly head count of staff employed

One employee's total employee benefits fell within the banding £60,000 - £70,000 (2024: Nil)

The total employee benefits of the key management personnel of the charity were £341,464 (2024: £295,605).

11 Defined contribution pension scheme

The charity operates a defined contribution scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £137,892. The March employer contributions of £12,545 were outstanding at the end of the year.

The employer pension cost is allocated between the charitable activities in line with the allocation of the corresponding staff salaries.

12 Fixed assets

	Plant, Vehicles & Equipment	Assets under HP agreements	Total
	£	£	£
Tangible fixed assets			
Cost or valuation			
At 1st April 2024	142,703	71,723	214,426
Additions in year	102,257	-	102,257
Disposals in year	-	-	-
At 31st March 2025	244,960	71,723	316,683
Depreciation	£	£	£
At 1st April 2024	70,223	41,039	111,262
Charge for the year	16,999	17,931	34,930
Prior depreciation on disposal	-	-	-
At 31st March 2025	87,222	58,970	146,192
Net Book Value	£	£	£
At 31st March 2025	157,738	12,753	170,491
At 31st March 2024	72,480	30,684	103,164

13 Cash and cash equivalents

	2025	2024
	£	£
CAF Bank current account	57,294	38,298
CAF Gold deposit account	343,808	371,113
Charity Bank	85,706	86,103
Hampshire Trust Bank	85,000	89,014
Soldo	3,801	717
	575,609	585,245

Acorn Community Care
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Notes to the accounts for the year ended:

31st March 2025

14 Debtors and prepayments	2025	2024
	£	£
Trade Debtors	41,311	34,703
Accrued Income	2,654	15,675
Prepayments	31,695	21,925
Other	10,123	3,954
	85,783	76,257

15 Creditors and accruals	2025	2024
	£	£
Analysis of creditors falling due within one year		
Accounts payable	12,797	4,772
Payments received on account for contracts or performance related grants	73,280	105,457
Taxation	48,199	28,132
Accruals	16,553	30,193
Hire Purchase agreements	9,475	10,133
	160,304	178,687
 Analysis of creditors falling due after more than one year		
Hire Purchase agreements	26,499	35,975
	26,499	35,975

16 Movement of funds

16.1 Movement of major funds

<u>2025</u>	Balance b/fwd	Incoming resources	Outgoing resources	Transfers	Balance c/fwd
Fund name	£	£	£	£	£
Unrestricted funds					
Designated funds	398,126	-	-	5,630	403,756
General unrestricted funds	144,578	2,373,564	2,278,488	(5,630)	234,024
	542,704	2,373,564	2,278,488	-	637,780
Restricted Funds					
Gannett Foundation	7,300	-	-	-	7,300
Visa bursary (via NYC)	-	1,750	1,750	-	-
Cookery classes	-	500	500	-	-
	7,300	2,250	2,250	-	7,300
Total Funds	550,004	2,375,814	2,280,738	-	645,080

Transfers between funds 2025

From	To	Reason	Amount £
Unrestricted General	Designated	To increase the designated provisions as listed below under note 16.2	5,630

Acorn Community Care
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Notes to the accounts for the year ended:

31st March 2025

16.1 Movement of major funds continued.....

2024

Fund Name	Balance b/fwd £	Incoming resources £	Outgoing resources £	Transfers £	Balance c/fwd £
Unrestricted Funds					
Designated funds	329,526	-	46,970	115,570	398,126
General Unrestricted funds	102,425	2,121,433	1,969,998	(109,282)	144,578
	<u>431,951</u>	<u>2,121,433</u>	<u>2,016,968</u>	<u>6,288</u>	<u>542,704</u>
Restricted Funds					
Gannett Foundation	7,300	-	-	-	7,300
Toilet upgrade (Norton Town Council grant)	-	750	750	-	-
Wear it together project (Malton Town Council grant)	-	250	584	334	-
Chicken Coop project (Lions Club)	-	500	578	78	-
Defibrillator project (Rotary Club & Charles Ruddock Trust)	-	1,500	-	(1,500)	-
Potter Hill project (Rotary Club)	-	5,200	-	(5,200)	-
	<u>7,300</u>	<u>8,200</u>	<u>1,912</u>	<u>(6,288)</u>	<u>7,300</u>
Total Funds	<u>439,251</u>	<u>2,129,633</u>	<u>2,018,880</u>	<u>-</u>	<u>550,004</u>

Transfers between funds 2024

From	To	Reason	Amount £
Unrestricted General	Designated	To increase the designated provisions as required in previous year accounts	115,570
Unrestricted General	Restricted	To make up the shortfall in spending on the Wear it together project and Chicken Coop project	412
Restricted	Unrestricted General	To transfer the value of fixed assets where the asset has been purchased from a restricted fund donation	6,700

16.2 Details of Funds Held

Designated Funds

Designated funds have been set aside to cover;

1. A redundancy/wind down provision of £241,494. This has been increased this year to reflect current contractual obligations should the necessity for wind down arise and a 4% increase to the redundancy provision.

2. A fund of £60,000 for future housing project.

3. A provision of £102,262 as a core services contingency fund. This is based on the loss of two individuals from a housing project and would enable the charity to retain staff for a limited period whilst replacements are found.

Unrestricted Funds (General)

The General fund is unrestricted and available for the general running of Acorn Community Care.

Acorn Community Care
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Notes to the accounts for the year ended:

31st March 2025

Restricted Funds

The restricted funds are only available for the purposes specified for each fund, which are:

Completed projects in 2023/24

Toilet upgrade - this was supported by a grant from Norton Town Council.

Wear it together project - supported by Malton Town Council to provide logo embroidered fleeces.

Chicken Coop project - supported by the Lions Club to purchase materials to build a chicken coop and 25 chickens.

Defibrillator project - purchase of a defibrillator using funds from the Rotary Club and the Charles Ruddock Trust. This has been spent and capitalised as a fixed asset and will be depreciated over 4 years.

Ongoing projects

Potter Hill project - reflects the continued refurbishment of the housing project at 41 Potter Hill, Pickering. The Rotary Club have contributed £5,200 towards this project last year. These costs are being capitalised and will be depreciated once the refurbishment is complete.

Gannett Foundation - reflects a grant to provide a walk in cold room for the new farm shop development.

New in 2024/25

A Visa bursary was received via North Yorkshire Council to offset some of the visa costs incurred for a new member of staff.

Specific funds/donations were received to fund cookery classes for supported living service users.

Both funds have been fully spent.

17 Net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Balances at 31st March 2025				
Fixed assets	170,491	-	-	170,491
Current assets	88,540	562,678	10,173	661,392
Current liabilities	(25,007)	(158,922)	(2,873)	(186,803)
	234,024	403,756	7,300	645,080
Balances at 31st March 2024				
Fixed assets	103,164	-	-	103,164
Current assets	61,309	589,386	10,807	661,502
Current liabilities	(19,895)	(191,260)	(3,507)	(214,662)
	144,578	398,126	7,300	550,004

18 Reconciliation of net movement in funds to net cash flow from operating activities

	Total 2025	Total 2024
	£	£
Net movement in funds	95,076	110,753
Add back depreciation charge	34,930	28,709
Deduct interest income shown in investing activities	(14,858)	(8,214)
Decrease (increase) in debtors	(9,526)	(584)
Increase (decrease) in creditors	(27,859)	38,428
Net cash used in operating activities	77,763	169,092

Notes to the accounts for the year ended:

31st March 2025

19 Lease commitments

The farm rent lease charge recognised as an expense during the year was £27,063 (2024: £27,063). The charity is currently in renegotiation as part of the right to renewal under the business lease arrangement. The new contract is expected to be signed this year for a further 10 years.

There are two hire purchase agreements in place for company vehicles. The Ford Tourneo has an end date of January 2026 and the Audi Q4 has an end date of October 2026. The total of future minimum lease payments at the end of the reporting period is;

	£
not later than one year	9,475
later than one year and not later than five years	26,499
later than five years	-

The corresponding future interest, which is charged as an expense each year is;

	£
not later than one year	3,444
later than one year and not later than five years	1,608
later than five years	-

The lease of company cars recognised as an expense during the year was £11,354 (2024: £11,297). This comprises one company vehicle for which the charity is committed to until October 2025. The other company car has been replaced by a HP agreement noted above. The total of future minimum lease payments at the end of the reporting period is;

	£
not later than one year	7,809
later than one year and not later than five years	-
later than five years	-

The total of future minimum lease payments for premises at the end of the reporting period is;

	£
not later than one year	62,340
later than one year and not later than five years	249,722
later than five years	-
Total commitments	<hr/> 312,062

20 Transactions with connected parties

During the year, the charity made payments totalling £3,220 (2024: £13,184) to David Worth Electrical, a supplier related as the father-in-law of a Senior Management Team member, for electrical work, which was undertaken at market rates. There were no outstanding amounts due at the year end.

During the year, the charity purchased a vehicle from an employee who is the spouse of a Senior Management Team member, for £21,500 (24 September 2024). The purchase price was considered to be at fair market value at the date of the transaction. There were no outstanding amounts due at the year end.

A total aggregate salary amount of £466,896 (2024: £425,913) was paid to staff members who are related to the trustees and senior management team. This comprised 10 staff members (2024: 10).

21 Contingent Liabilities

The charity has no contingent liabilities at 31 March 2025 (2024: None).

22 Control

In the opinion of the trustees, no one party controlled the company in the year.

Document

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